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ABSTRACT

An instructor's manual and student activity guide on agricultural sales and service are provided in this set of prevocational education materials which focuses on the vocational area of agriculture. (This set of materials is one of ninety-two prevocational education sets arranged around a cluster of seven vocational offerings: agriculture, home economics, distributive education, health occupations, world of work, trade and industry, and office occupations.) The instructor's guide is organized into the following elements: title of activity, duration of activity (three to seven periods), activity goals, instructional objectives for five roles (farm and garden center manager, sales clerk, bookkeeper, fertilizer company sales representative and customer), related vocational clusters, and activity implementation (description, materials needed, safety considerations, teacher preparation prior to class, during the class, follow-up activities, and masters for duplication [e.g., sales slip, accounting ledger, sales invoice]). The student activity guide provides step-by-step instructions (narrative and illustrations) for completing each instructional objective. At the end of each set of instructions is a student check point (evaluation activity). Occupational descriptions for a bookkeeper, sales clerk, sales representative, and retail store manager conclude the document. (JH)

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AGRICULTURE – AGRICULTURAL SALES AND SERVICE

Kit No. 21

INSTRUCTOR'S MANUAL

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1978

CE 020 495

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TITLE OF ACTIVITY

Kit No. 21, Agriculture – Agricultural Sales and Service

DURATION

Main Activity – 2 to 3 periods
Follow-up Activity – 1 to 4 periods

GOALS

Farm and Garden Manager

1. The student will know how to organize a Farm and Garden Center.
2. The student will be able to meet a sales representative and decide whether to order the product.
3. The student will be able to direct employees.

Sales Clerk

1. The student will know how to weigh seed.
2. The student will know how to add up a bill.
3. The student will know how to make change.
4. The student will be able to recommend a proper variety of vegetable crop(s) and the correct amount to be seeded.

Bookkeeper

1. The student will know how to write checks.
2. The student will know how to enter a bill in an Account Ledger.
3. The student will be able to count and check the cash for the cash drawer.

Fertilizer Company Sales Representative

1. The student will know how to present a product to a prospective customer.
2. The student will know how to accept an order from a customer.

Customer

1. The student will know how to purchase vegetable seed.
2. The student will know how to purchase fertilizer.
3. The student will be able to count change.

INSTRUCTIONAL OBJECTIVES

Farm and Garden Center Manager

1. The student will set up the Farm and Garden Center.
2. The student will greet a fertilizer sales representative and place an order for fertilizer.
3. The student will place an order for fertilizer with the sales representative from the Grow-A-Lot Company.
4. The student will supervise employees.

Sales Clerk

1. Using a copy of the circular, "Home Gardens For Piedmont South Carolina," the student will cite a variety of sweet corn and quantity to use when asked for assistance by a customer.
2. Using a copy of the circular, "Home Gardens For Piedmont South Carolina," the student will cite a variety of cucumbers and quantity to use when asked for assistance by a customer.
3. The student will weigh 8 ounces (226.8 g) of sweet corn and 2 ounces (56.7 g) of cucumber seed.
4. The student will get a 50-pound (22.68 kg) bag of 5–10–10 fertilizer for the customer.
5. Using a sales slip, the student will total the customer's bill.
6. The student will make change for $10.00.

Bookkeeper

1. The student will count and give the manager the cash for the cash drawer.
2. The student will make out a check to pay a bill.
3. Using an account ledger, the student will make a written record of an order payment.
4. The student will count the cash in the cash drawer when it is returned by the sales clerk.

Fertilizer Company Sales Representative

1. The student will present the fertilizer product to a new customer.

2. The student will take an order from the manager and fill out a sales invoice.

Customer

1. The student will ask the sales clerk to recommend a variety of sweet corn and the amount needed for two rows, each 100 feet (30.48 m) long.
2. The student will ask the sales clerk to recommend a variety of cucumbers and the amount needed for two rows, each 100 feet (30.48 m) long.
3. The student will order 8 ounces (226.8 g) of sweet corn and 2 ounces (56.7 g) of cucumber seed.
4. The student will order 50 pounds (22.68 kg) of 5–10–10 fertilizer.
5. The student will pay the sales clerk, using a $10 bill, and receive change.

VOCATIONAL CLUSTERS

Agriculture
Distributive Education
Office Occupations
Health Occupations

ACTIVITY IMPLEMENTATION

A. Activity Description

This activity is designed to show the students the operation of a retail agricultural sales center; in this case, a Farm and Garden Supply Center. By weighing seed and selling fertilizer, the students will understand the important functions that agricultural sales centers perform. Other skills will be developed by keeping records, filling out order forms, and setting up the center. Students will act as manager, sales clerks, customers, and fertilizer company sales representatives.

B. Safety

Students must handle treated seed carefully and wash hands afterwards.

To lift heavy objects, bend your knees not your back. Actual bags of fertilizer would require heavy lifting.

C. Materials Required

1. Audio Visual Equipment
   Projection Screen
   Filmstrip projector
   Cassette player

2. Technical Equipment
   5 cash drawers
   5 scales with measuring cup and tray
   5 fertilizer bags
   5 S. C. Extension Circular 389, "Home Gardens For Piedmont South Carolina"
   1 filmstrip – "Careers in Farm Service"
   Play money
   – 100 pennies
   – 50 nickels
   – 25 dimes
   – 20 quarters
   – 10 half-dollars
   – 25 $1 bills
   – 10 $5 bills
   – 15 $10 bills
   – 10 $20 bills
   5 staplers

3. Expendable Materials
   20 small paper bags
   15 pencils
   1 box staples
   3 lbs. (1.36 kg) large seed
   1 lb. (.4536 kg) small seed
   Newspapers for fertilizer bags
   Roll of paper towels

D. Preparation Prior to Class

Obtain expendable materials. Seed can be purchased at a farm and garden center.

Copy masters. (Check following five steps for quantities.)

Set up the centers with the following items located in the area where the designated people will be working:

Customer – $10 bill
Sales Clerk –
   Cash Drawer
   S. C. Extension Circular 389, "Home Gardens for Piedmont South Carolina"
   Scale with measuring cup and tray
   Stapler
   Pencil

2 small paper bags
1 fertilizer bag stuffed with paper
9 oz. (255.15 g) large seed in bag labeled sweet corn
3 oz. (85.05 g) small seed in bag labeled cucumber
2 sales slips
4 paper towels

Bookkeeper–
2 checks
1 account ledger form
1 cash drawer count and proof-of-cash form
1 pencil
play money in following quantities:
– 20 pennies
– 10 nickels
– 5 dimes
– 4 quarters
– 2 half-dollars
– 5 $1 bills
– 2 $5 bills
– 2 $10 bills
– 2 $20 bills

Fertilizer Sales Representative–
1 pencil
2 Grow-A-Lot sales invoices

Choose the number of programmed texts needed for your class per center. The number of students may be varied by combining the jobs of sales clerk and bookkeeper.

Manager - - - 1
Fertilizer Sales Representative - - -1
Customer - - - 1
Sales Clerk - - - 1
Bookkeeper - - - 1

Study the introduction to the activity and decide how best to present it to the class.

E. During Class Session

INTRODUCTION – The area of Agricultural Sales and Service has grown rapidly as the farms of the United States have become more productive and more technology-oriented. It has become vitally important that farmers receive supplies and services at the time and in the quantity needed.

Also, in recent years there has been a big increase in interest in home gardening and landscape activities. As a result, people with different backgrounds and occupations are making purchases in Farm Supply and Service Centers. In the same context, many of the people seeking occupations in Agricultural Sales and Service have widely different backgrounds.

In recent years, the Farm and Garden Center has been a vital business even in large cities. Sales of seeds, plants, flowers, fertilizers, and other farm, garden, and lawn supplies have increased year by year.

Occupations in the area of Agricultural Sales and Service are varied, ranging from professional agricultural researchers at a land-grant university to non-professional occupations such as laborers in an agricultural supply center.

This activity will show the operation of a Farm and Garden Center. The sales clerks will be responsible for weighing seed, selling fertilizer, and making out the bill. The manager will set up the center, talk with the fertilizer sales representative, and place an order. The bookkeeper will be responsible for making payments and keeping sales records.

2. Show the filmstrip, "CAREERS IN FARM SERVICES," with audio.
3. Hand out student activity guides to students.
4. Explain how the garden center will operate, using the flow chart in the student activity guide. Describe to the students how the activity will follow the flow chart and explain that their part must be carried out according to the directions in the student activity guide.
5. Make sure that the sales clerks know what variety of seed you have purchased.
6. Oversee the activity and provide directions as required.

F. Follow-up Activities

1. Have each student fill in VIEW Fact Sheet concerning Agricultural Sales and Service Occupations.
2. Individual Activity – outside assignment – Have each student call a Center to ask what type qualifications a person seeking employment in agricultural sales and service should have.

3. Group activity – one period – Visit a local Farm and Garden Center and watch a typical activity.
4. Group activity – one period – Invite a guest speaker from a local center to speak to the class.

MASTERS FOR DUPLICATION

VIEW Fact Sheet
Sales Slip
Check
Account ledger
Cash drawer and proof of cash
Grow-A-Lot Sales Invoice

VIEW FACT SHEET

NAME _____ CLASS _____ OCCUPATION _____

A. List the advantages (good points) of this occupation (job).

B. List the disadvantages (bad points) of this occupation (job).

C. List three things you should know to do this occupation (job).
1.
2.
3.

D. What type of education should you get to be prepared (do) for this occupation (job)?

E. What courses must you take to go into this occupation (job)?

F. What do you think your future in this occupation (job) will be?

G. What wage can you expect in this occupation (job)?

H. What are the working hours of this occupation (job)?

I. To learn more about this occupation (job), write to:

J. Using a scale of 1 to 5, circle the number that measures your interest in this occupation (job) as a possible career.

I don't like it. 1 2 3 4 5 I like it.

8

SALES SLIP

FARM & GARDEN CENTER
A STREET
ANYWHERE U.S.A.

DATE _____ 19___

_____

ADDRESS _____

_____ ZIP _____

QUAN.	DESCRIPTION	PRICE	AMOUNT	
		SUBTOTAL		
		TAX		
		TOTAL		

REC'D BY _____

SALES SLIP

FARM & GARDEN CENTER
A STREET
ANYWHERE, U.S.A.

DATE _____ 19___

_____

ADDRESS _____

_____ ZIP _____

QUAN.	DESCRIPTION	PRICE	AMOUNT	
		SUBTOTAL		
		TAX		
		TOTAL		

REC'D BY _____

SALES SLIP

FARM & GARDEN CENTER
A STREET
ANYWHERE, U.S.A.

DATE _____ 19___

_____

ADDRESS _____

_____ ZIP _____

QUAN.	DESCRIPTION	PRICE	AMOUNT	
		SUBTOTAL		
		TAX		
		TOTAL		

REC'D BY _____

SALES SLIP

FARM & GARDEN CENTER
A STREET
ANYWHERE, U.S.A.

DATE _____ 19___

_____

ADDRESS _____

_____ ZIP _____

QUAN.	DESCRIPTION	PRICE	AMOUNT	
		SUBTOTAL		
		TAX		
		TOTAL		

REC'D BY _____

FARM & GARDEN CENTER
A STREET
ANYWHERE, U.S.A.

91-671
890

No_____

_____ 19 _____

Pay to the
Order of _____ $ _____

_____ Dollars

For _____

FIRST NATIONAL BANK

_____

⑆ 1234 5678 ⑆

ACCOUNT LEDGER				
DATE	PAID TO	ITEM	AMOUNT	BALANCE
				$2,500

CASH DRAWER COUNT AND PROOF OF CASH

NUMBER	TYPE OF CASH	AMOUNT	
	PENNIES		
	NICKELS		
	DIMES		
	QUARTERS		
	HALF-DOLLARS		
	$1 BILLS		
	$5 BILLS		
	$10 BILLS		
	$20 BILLS		
	CASH IN DRAWER		
CASH PROVED ☐ CASH OVER ☐ CASH SHORT ☐ AMOUNT OF CASH SHORT OR OVER			

GROW-A- LOT SALES INVOICE				
QUANTITY	FIRM	PRODUCT	PRICE	COST

AGRICULTURE – AGRICULTURAL SALES AND SERVICE

Kit No. 21

STUDENT

LEARNING ACTIVITY GUIDE

Prepared by

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FARM AND GARDEN MANAGER

INTRODUCTION

Agricultural Sales and Service activities deal with selling farm supplies, doing agricultural research, and providing farm services such as crop dusting, soil testing, and custom harvesting of crops.

In recent years, farms have become much larger. Therefore, more jobs have opened in the area of supplying equipment and materials to farmers and in the area of doing jobs such as soil tests, keeping records, and providing credit for farmers. Even such jobs as artificial insemination, operating livestock markets, and keeping livestock breed records provide important services to farmers.

As more jobs have become available, the jobs have come to demand people with more knowledge. Today, one large tractor may cost $30,000 or more. Also, there are many more chemicals, crop varieties, and fertilizer formulas that the person selling to the farmer must understand.

This activity will show some of the things that happen in a Farm and Garden Center. The skills of weighing seed, giving advice on seed purchases, adding a bill, and making change will give you an idea of the skills involved in a career in Agricultural Sales and Service.

FLOW CHART

DIRECTIONS

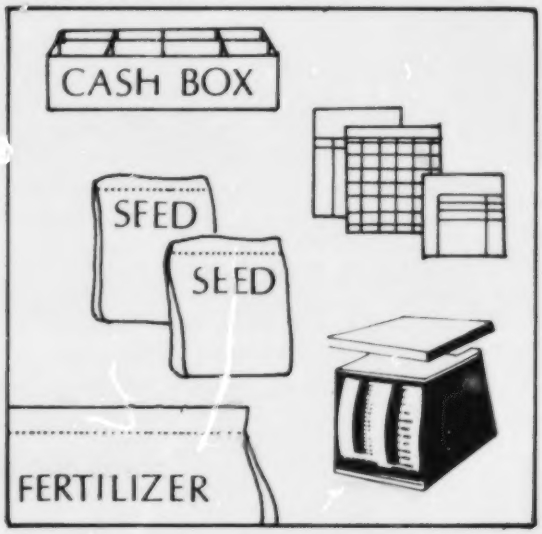
Follow the directions in the order given.

ALWAYS follow the steps in the exact order given.

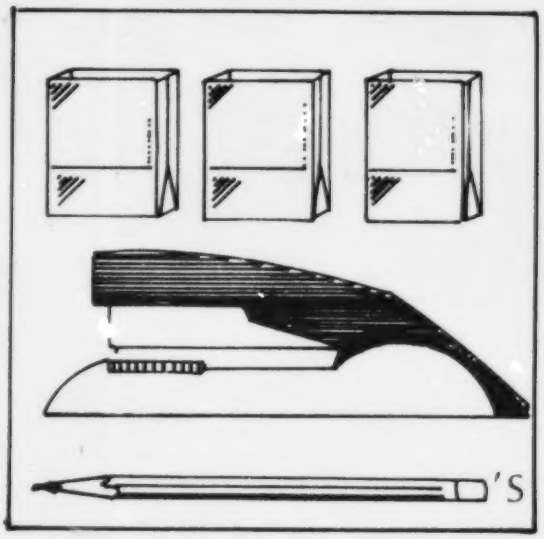
Complete each Check Point before going on to the next objective.

Instructional Objective 1

The student will set up the Farm and Garden Center.



STEP 1 -- Arrange the cash drawer, seed, scale, receipts, fertilizer, and other equipment in an orderly manner in your area.

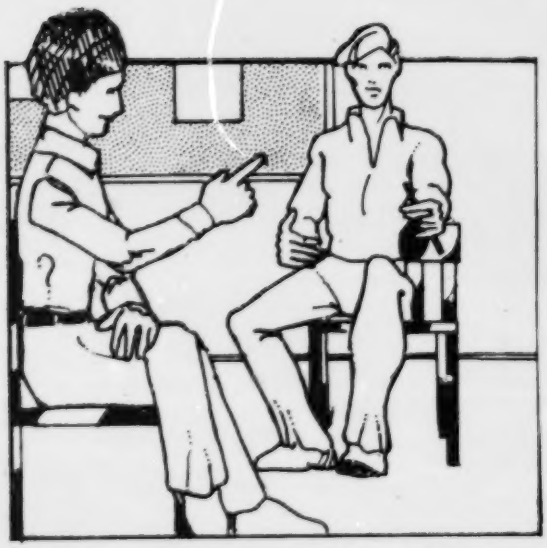


STEP 2 – Make sure the sales clerk has a supply of paper bags, a pencil, and a stapler with staples in it.

Instructional Objective II

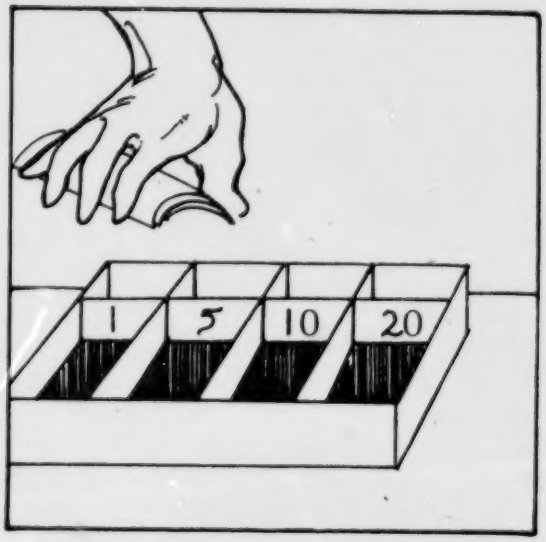
The student will greet a fertilizer sales representative and place an order for fertilizer.

STEP 1 – When the fertilizer representative greets you, introduce yourself and ask the sales representative to have a seat.
Example: "I am _____ . Please have a seat."



STEP 2 – Listen to the information about the Grow-A-Lot fertilizer.

STEP 3 – Go to the bookkeeper and get the cash to put in the cash drawer.



STEP 4 – Place the cash in the cash drawer according to the labels on the cash drawer compartments.

Check Point

Do you have cucumber and corn seed?

Do you have a 50-pound (22.68 kg) bag of 5-10-10 fertilizer?

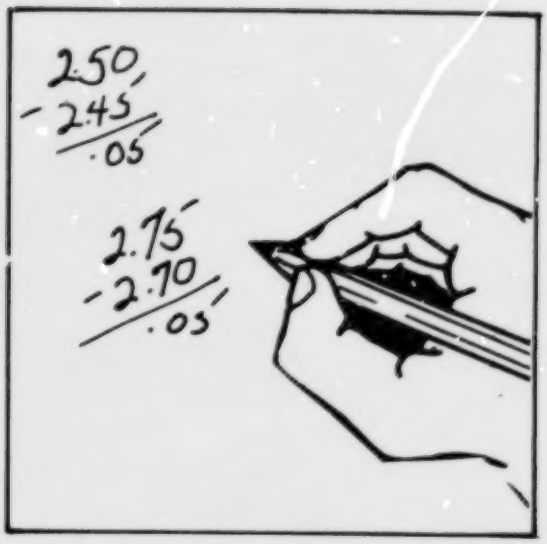
Did you place the cash in the cash drawer?

Is your center arranged in a neat and orderly manner?

STEP 3 – After the representative finishes telling you about Grow-A-Lot fertilizer, ask the price of the 5-10-10 and the 16-4-8 fertilizer.

$2.50 per 50 lb. 5–10–10
$2.75 per 50 lb. 16–4–8
$2.45 per 50 lb. 5–10–10
$2.70 per 50 lb. 16–4–8

STEP 4 – You are now paying $2.50 per 50-pound (22.68 kg) bag for 5-10-10 and $2.75 for 16-4-8. The Grow-A-Lot Company will sell 5-10-10 for $2.45 per 50-pound bag (22.68 kg) and 16-4-8 for $2.70. Is the Grow-A-Lot Company offering a better deal if the products are the same?



STEP 5 – If you figured right, you would save $.05 on each bag. This means when you sell this fertilizer, you could lower your price a nickel or keep it the same and make $.05 more profit per bag.

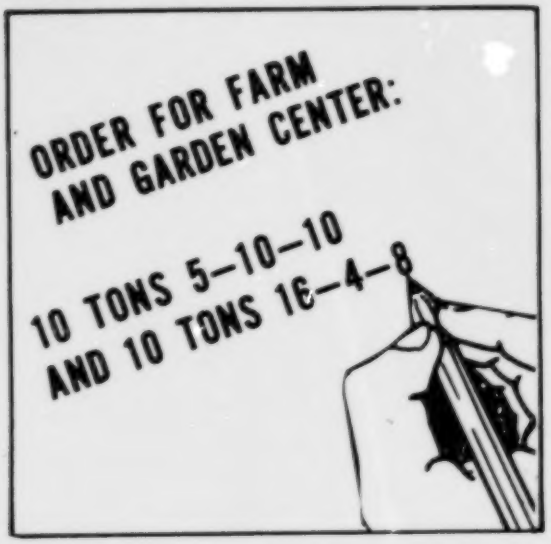
Check Point

Did you introduce yourself to the sales representative?

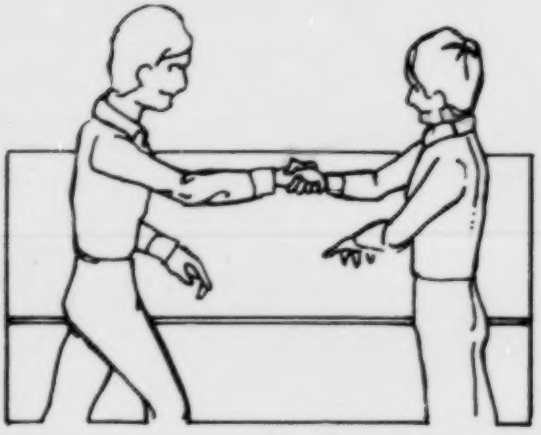
Did you discover that you could save $.05 on each bag of fertilizer?

Instructional Objective III

The student will place an order for fertilizer with the sales representative from the Grow-A-Lot Company.



STEP 1 – Place an order with the sales representative for 10 tons (9072 kg) of 5-10-10 and 10 tons (9072 kg) of 16-4-8.



STEP 2 – Tell the sales representative you look forward to working with the Grow-A-Lot Company.

Check Point

Did you place the correct order with the sales representative?

Instructional Objective IV

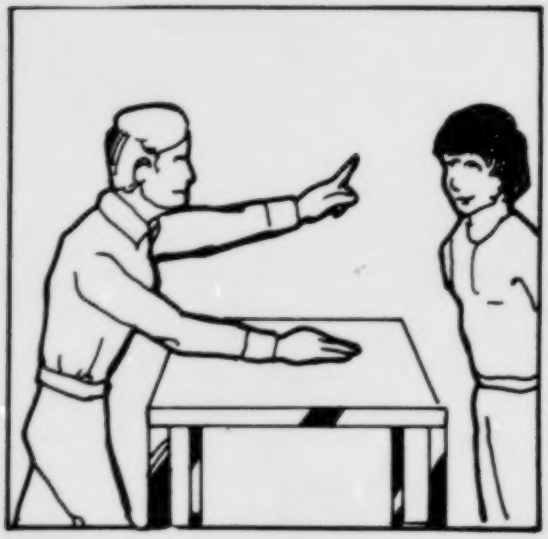
The student will supervise employees.

STEP 1 – Listen to the sales clerk talk to the customer. Is the clerk courteous? Does the clerk give good advice? Would you wish to be waited on by the sales clerk if you were a customer?

STEP 2 – Check a sales slip made out by the sales clerk. Are the prices correct? Is the addition correct?

20

STEP 3 – If the sales clerk is doing a good job, give a compliment.



STEP 4 – If the sales clerk is not doing well, remind the clerk of the importance of being nice to customers and correct in making out sales slips. Do not yell or be too critical in front of customers or other employees!

Check Point

Did you check on your sales clerk?

Did you compliment your sales clerk or give advice that would help the sales clerk?

INTRODUCTION

Agricultural Sales and Service activities deal with selling farm supplies, doing agricultural research, and providing farm services such as crop dusting, soil testing, and custom harvesting of crops.

In recent years, farms have become much larger. Therefore, more jobs have opened in the area of supplying equipment and materials to farmers and in the area of doing jobs such as soil tests, keeping records, and providing credit for farmers. Even such jobs as artificial insemination, operating livestock markets, and keeping livestock breed records provide important services to farmers.

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FLOW CHART

DIRECTIONS

Follow the directions in the order given.

ALWAYS follow the steps in the exact order given.

Complete each Check Point before going on to the next Instructional Objective.

PROGRAMMED TEXT

Instructional Objective 1

The student will count and give the manager the cash for the cash drawer.

STEP 1 – Find the money that is in your area.

CASH DRAWER COUNT AND PROOF OF CASH		
NUMBER	TYPE OF CASH	AMOUNT
	PENNIES	
	NICKELS	
	DIMES	
	QUARTERS	
	HALF DOLLARS	
	$1 BILLS	
	$2 BILLS	
	$10 BILLS	
	$20 BILLS	
	CASH IN DRAWER	
CASH PROVED ☐ CASH OVER ☐ CASH SHORT ☐ AMOUNT OF CASH SHORT OR OVER		

STEP 2 – Using the form, "Cash Drawer Count and Proof of Cash," count up the money.

STEP 3 – First count the pennies.

CASH DRAWER COUNT AND	
NUMBER	TYPE OF CAS
20	PENNIES
	NICKELS
	DIMES
	QUARTERS
	HALF-DOLLARS
	$1 BILLS
	$5 BILLS
	$10 BILLS

STEP 4 – You should have counted 20 pennies. Write this in the "Number" column.

.01 x 20 =

STEP 5 – Multiply 20 by $.01 since each penny is worth 1 cent.

PROOF OF CASH	
H	AMOUNT
	20

STEP 6 – You should get an answer of $.20. Place this in the "Amount" column.

STEP 7 – Count the nickels.

CASH DRAWER COUNT AND PRO	
	TYPE OF CASH
NUMBER	
20	PENNIES
10	NICKELS
	DIMES
	QUARTERS

STEP 8 – You should have counted 10 nickels. Write this in the "Number" column.

.05 x 10 =

STEP 9 – Multiply 10 by $.05 since each nickel is worth 5 cents.

F OF CASH	AMOUNT
	20
	50

STEP 10 – You should get an answer of $.50. Place this in the "Amount" column.

STEP 11 – Count the dimes.

CASH DRAWER COUNT A	
NUMBER	TYPE OF
20	PENNIES
10	NICKELS
5	DIMES
	QUARTERS
	HALF-DOLLARS
	$1 BILLS
	$5 BILLS
	$10 BILLS

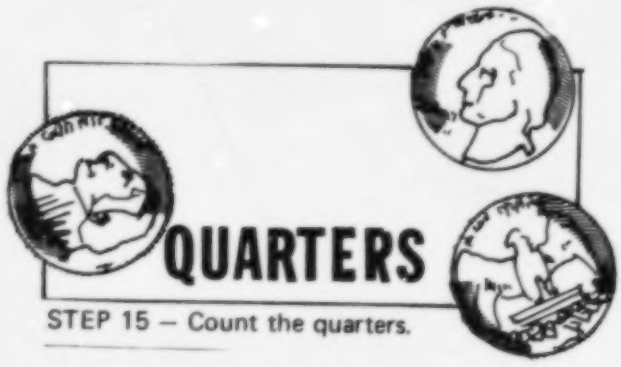
STEP 12 – You should have counted 5 dimes. Write this in the "Number " column.

.10 x 5 =

STEP 13 – Multiply 5 by $.10 since each dime is worth 10 cents.

ND PROOF OF CASH	
CASH	AMOUNT
	20
	50
	50

STEP 14 – You should get an answer of $.50. Place this in the "Amount" column.



STEP 15 – Count the quarters.

CASH DRAWER COUNT	
NUMBER	TYPE OF
20	PENNIES
10	NICKELS
5	DIMES
4	QUARTERS
	HALF-DOLLARS
	$1 BILLS
	$5 BILLS
	$10 BILLS

STEP 16 – You should have counted 4 quarters. Write this in the "Number" column.

.25 x 4 =

STEP 17 – Multiply 4 by $.25 since each quarter is worth 25 cents.

AND PROOF OF CASH

CASH	AMOUNT
	20
	50
	50
	1 00

STEP 18 – You should get an answer of $1.00. Place this in the "Amount" column.

STEP 19 – Count the half-dollars.

CASH DRAWER COUI

NUMBER	TYPE
20	PENNIES
10	NICKELS
5	DIMES
4	QUARTERS
2	HALF-DOLLARS
	$1 BILLS
	$5 BILLS
	$10 BILLS

STEP 20 – You should have counted 2 half-dollars. Write this in the "Number" column.

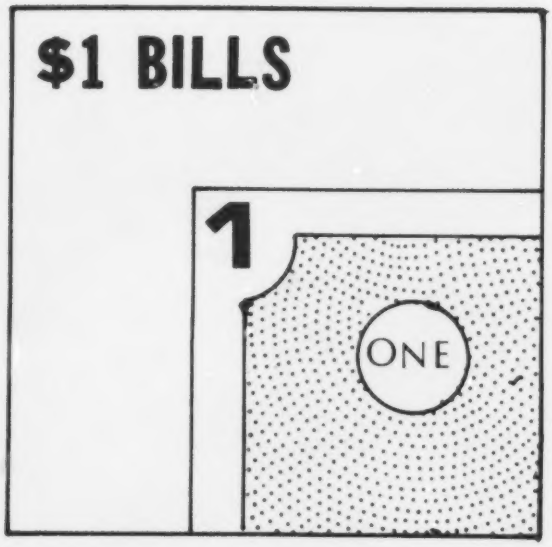
.50 x 2 =

STEP 21 – Multiply 2 by $.50 since each half-dollar is worth 50 cents.

NT AND PROOF OF CASH

OF CASH	AMOUNT
	20
	50
	50
	1 00
	1 00

STEP 22 – You should get an answer of $1.00. Place this in the "Amount" column.



STEP 23 – Count the $1.00 bills.

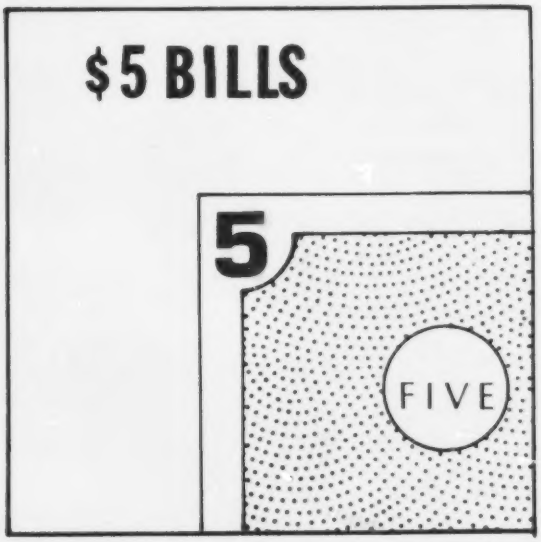
CASH DRAWER COU	
NUMBER	TYPE
20	PENNIES
10	NICKELS
5	DIMES
4	QUARTERS
2	HALF-DOLLARS
5	$1 BILLS
	$5 BILLS
	$10 BILLS

STEP 24 – You should have counted 5 $1.00 bills. Write this in the "Number" column.

STEP 25 – Multiply 5 by $1.00

T AND PROOF OF CASH	
OF CASH	AMOUNT
	20
	50
	50
	1 00
	1 00
	5 00

STEP 26 – You should get an answer of $5.00. Place this in the "Amount" column.



STEP 27 – Count the $5.00 bills.

CASH DRAWER COUNT A	
NUMBER	TYPE OF
20	PENNIES
10	NICKELS
5	DIMES
4	QUARTERS
2	HALF-DOLLARS
5	$1 BILLS
2	$5 BILLS

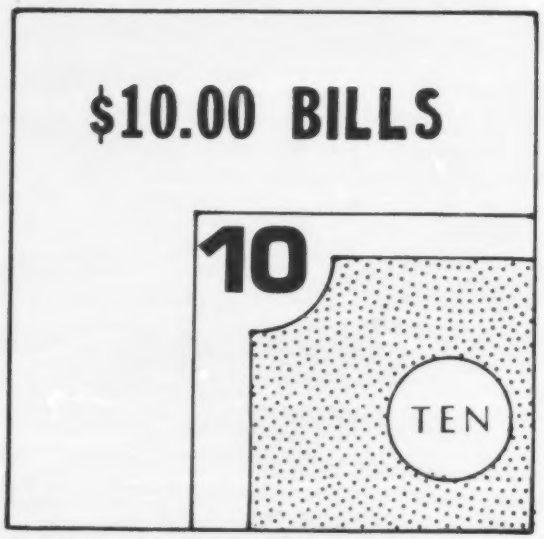
STEP 28 – You should have counted 2 $5.00 bills. Write this in the "Number" column.

$5.00 x 2

STEP 29 – Multiply 2 by $5.00.

ND PROOF OF CASH		
CASH	AMOUNT	
		20
		50
		50
	1	00
	1	00
	5	00
	10	00

STEP 30 – You should get an answer of $10.00. Place this in the "Amount" column.



STEP 31 – Count the $10.00 bills.

CASH DRAWER COUNT	
NUMBER	TYPE O
20	PENNIES
10	NICKELS
5	DIMES
4	QUARTERS
2	HALF-DOLLARS
5	$1 BILLS
2	$5 BILLS
2	$10 BILLS

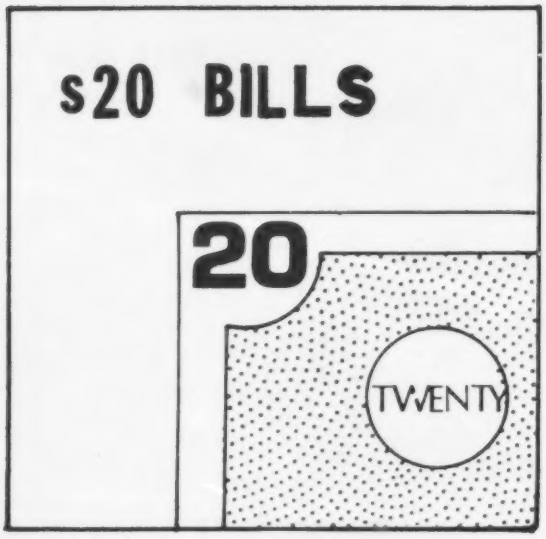
STEP 32 – You should have counted 2 $10.00 bills. Write this in the "Number" column.

$10.00 x 2 =

STEP 33 – Multiply 2 by $10.00.

AND PROOF OF CASH		
F CASH	AMOUNT	
		20
		50
		50
	1	00
	1	00
	5	00
	10	00
	20	00

STEP 34 – You should get an answer of $20.00. Place this in the "Amount" column.



STEP 35 – Count the $20.00 bills.

		50
		50
	1	00
	1	00
	5	00
	10	00
	20	00
	40	00
CASH IN DRAWER		
SHORT ☐ AMOUNT OF CASH SHORT OR OVER		

STEP 38 – You should get an answer of $40.00. Place this in the "Amount" column.

20	PENNIES
10	NICKELS
5	DIMES
4	QUARTERS
2	HALF-DOLLARS
5	$1 BILLS
2	$5 BILLS
2	$10 BILLS
2	$20 BILLS
CASH PROVED ☐ CASH OVER ☐ CASH	

STEP 37 – Multiply 2 by $20.00.

	5	00
	10	00
	20	00
	40	00
DRAWER	78	20
ASH SHORT OR OVER		

STEP 39 – Add up the "Amount" column.

STEP 36 – You should have counted 2 $20.00 bills. Write this in the "Number" column.

23

		20
		50
		50
	1	00
	1	00
	5	00
	10	00
	20	00
	40	00
CASH IN DRAWER	78	20
☐ AMOUNT OF CASH SHORT OR OVER		

STEP 40 – You should get an answer of $78.20. Place this in the "Amount" column across from Cash-in-Drawer line.

STEP 41 – Give the cash to the manager when the manager asks for it, and save the form.

Check Point

Did you get the correct totals?
Did you fill in the form properly?

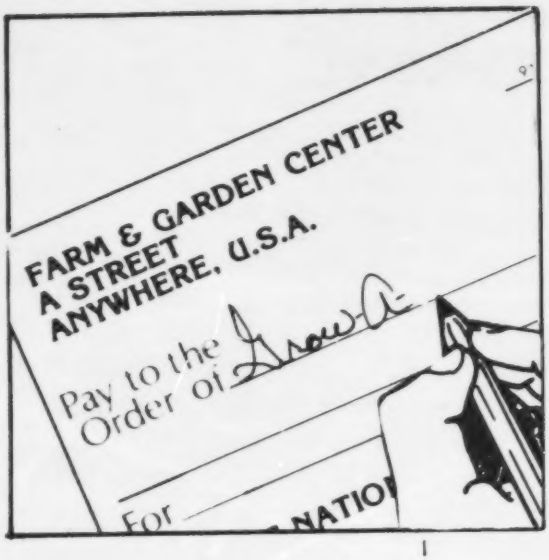
Instructional Objective II

The student will make out a check to pay a bill.

GROW-A-LOT SALES INVOICE

QUANTITY	FIRM	PRODUCT	PRICE	COST
1	Farm & Garden Center	Fertilizer	225.59	225.59

STEP 1 – Your company has received a bill from the Grow-A-Lot Fertilizer Company. The bill is for $225.59 for fertilizer ordered by your company.



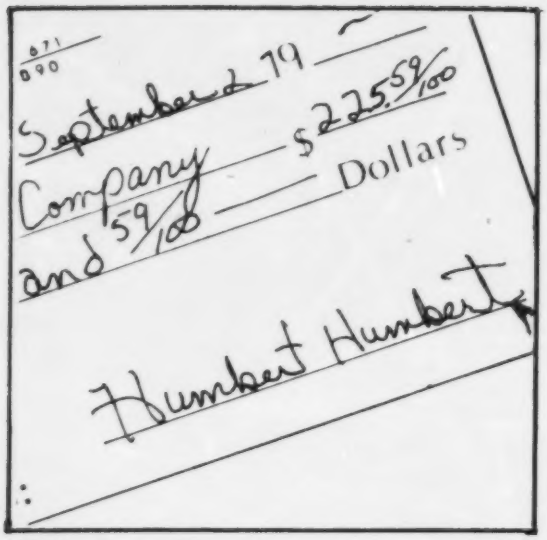
STEP 3 – Next, place the name of the company by the line which says "Pay to the order of."

STEP 5 – Next, the amount must be written out in words on the line that ends with the word "dollars."

STEP 4 – Now fill in the amount of the bill on the line to the right of $.

STEP 6 – In order to keep a record of what the check was written for, write what the payment was for.

30



STEP 7 – The check is now complete except for the signature. Different companies will have different policies concerning whether the bookkeeper or someone else signs the checks. Assume that you have the authority to sign checks and sign YOUR NAME on the line in the lower right hand corner.

STEP 8 – Give a copy of the completed check to your teacher and go to the next objective.

Check Point

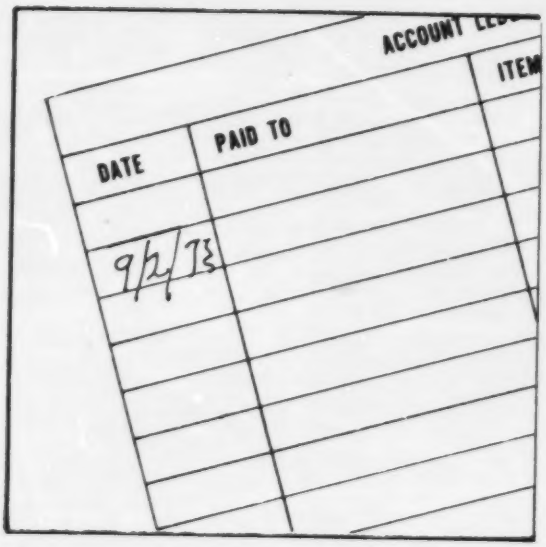
Did you fill out the check according to the steps?

Did you sign your name?

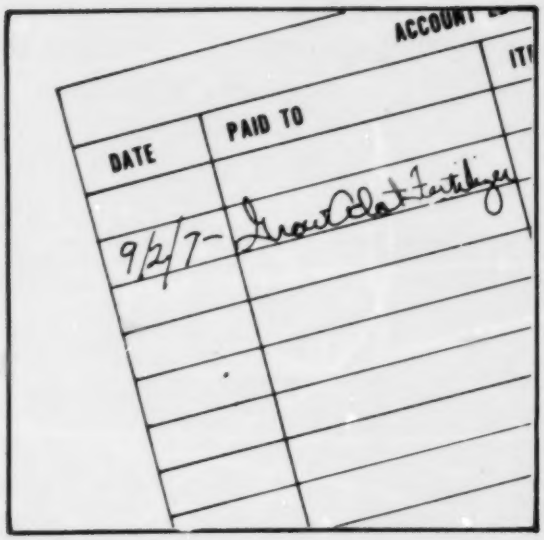
Instructional Objective III

Using an account ledger, the student will make a written record of an order payment.

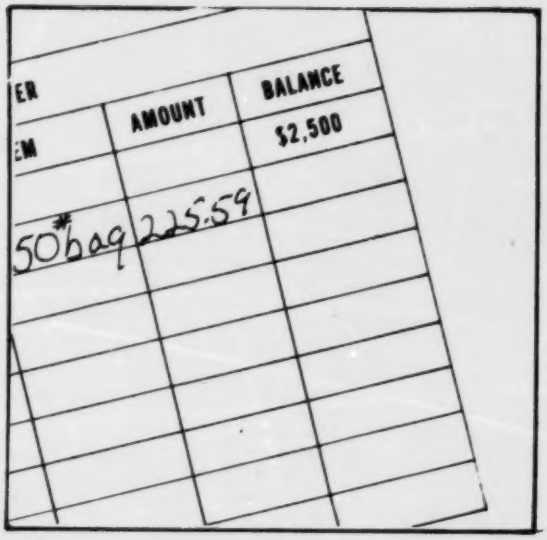
STEP 1 – Get the account ledger and a pencil.



STEP 2 – Enter the date the bill was paid. It should be the same date as that on the check.

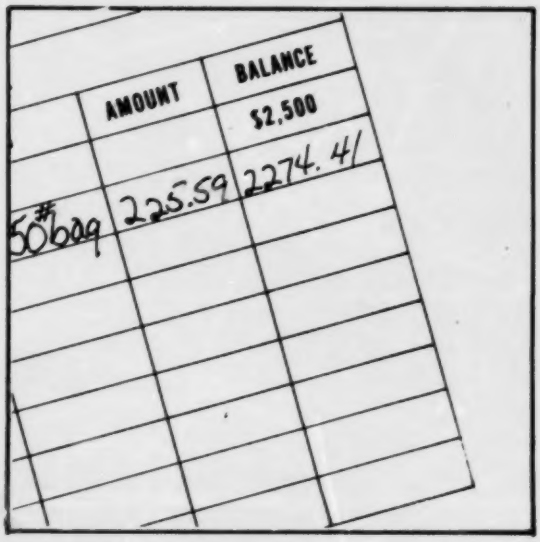


STEP 3 – Next, enter the name of the company to which the bill was paid.



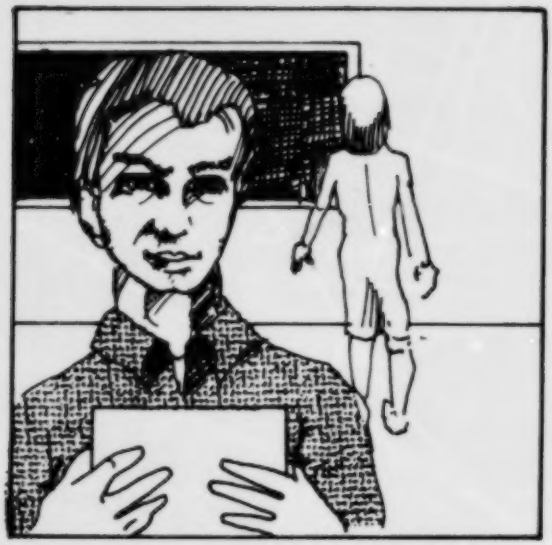
STEP 5 – Enter the amount of the check.

STEP 4 – Now record what the payment was for.



STEP 6 – Enter the up-to-date balance by subtracting the amount of bill from the balance on the line above, in this case, subtract $225.59 from $2,500.00.

32



STEP 7 – Give a copy of your balance sheet to your teacher.

Check Point

Did you fill out the account ledger according the the steps?

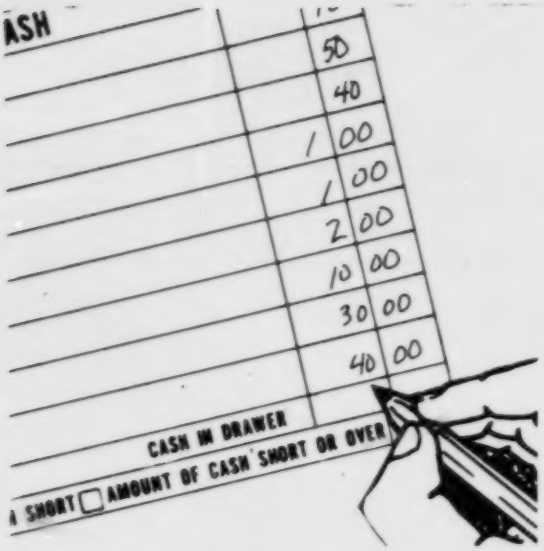
Was your balance the same as that shown in Step 6?

Instructional Objective IV

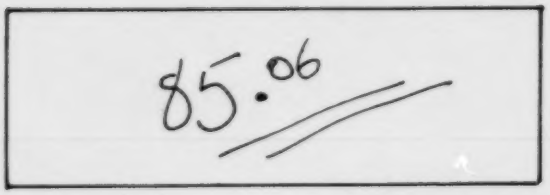
The student will count the cash in the cash drawer when it is returned by the sales clerk.

STEP 1 – Get the form, "Cash Drawer Count and Proof of Cash."

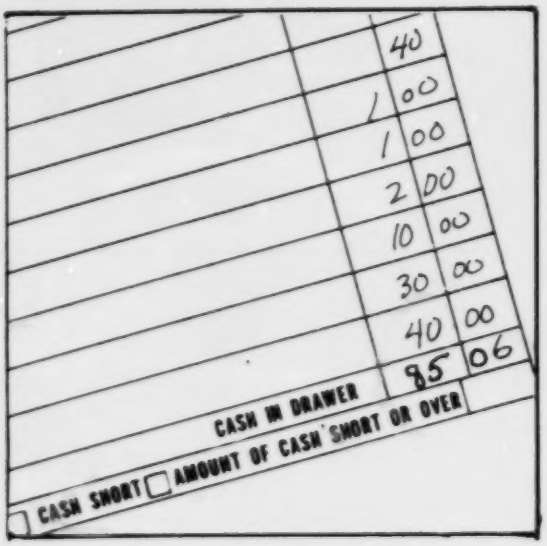
STEP 2 – Count the cash in the cash drawer and use the form to record the information in the same way you did when you gave the money to the manager.



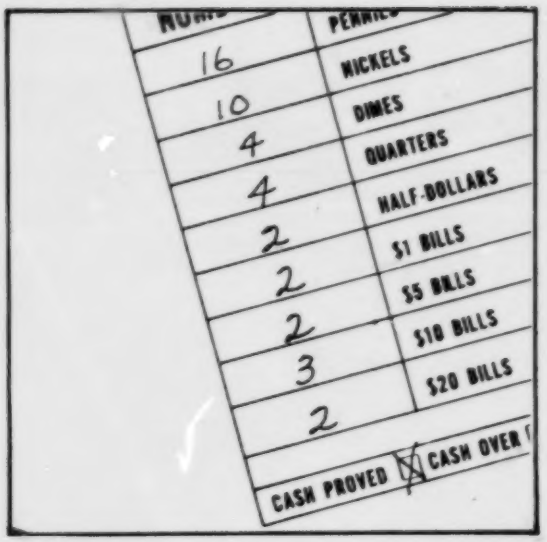
STEP 3 – Add up the "Amount" column.



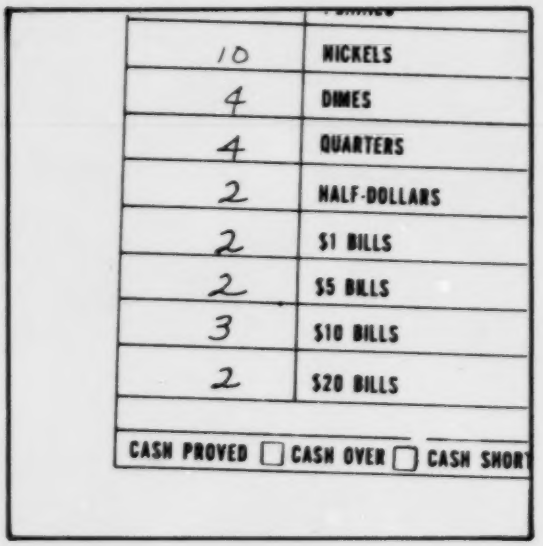
STEP 4 – Your total should now be $85.06. This is because of the $6.86 sale that the sales clerk made.



STEP 5 – Place this total in the "Amount" column on the "Cash in Drawer" line.



STEP 6 – If your total is the same as that of Step 4, place an "x" in the cash-proved box.



STEP 7 – If your total is over or short, place an "x" in one of those boxes.

STEP 8 – In the "Amount of Cash Short or Over" column, place 0.00 if the cash is proved, or the amount over or short.

STEP 9 – Turn in both forms to your instructor.

Check Point

Did you fill in the form just as you did before?

Was your total the same as in Step 4?

Did you mark whether you were over or short?

INTRODUCTION

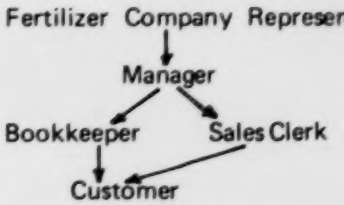
Agricultural Sales and Service activities deal with selling farm supplies, doing agricultural research, and providing farm services such as crop dusting, soil testing, and custom harvesting of crops.

In recent years, farms have become larger. Therefore, more jobs have opened in the area of supplying equipment and materials to farmers and in the area of doing jobs such as soil tests, keeping records, and providing credit for farmers. Even such jobs as artificial insemination, operating livestock markets, and keeping livestock breed records provide important services to farmers.

As more jobs have become available, the jobs have come to demand people with more knowledge. Today, one large tractor may cost $30,000 or more. Also, there are many more chemicals, crop varieties, and fertilizer formulas that the person selling to the farmer must understand.

This activity will show some of the things that happens in a Farm and Garden Center. The skills of weighing seed, giving advice on seed purchases, adding a bill, and making change will give you an idea of the skills involved in a career in Agricultural Sales and Service.

FLOW CHART



DIRECTIONS

Follow the directions in the order given.

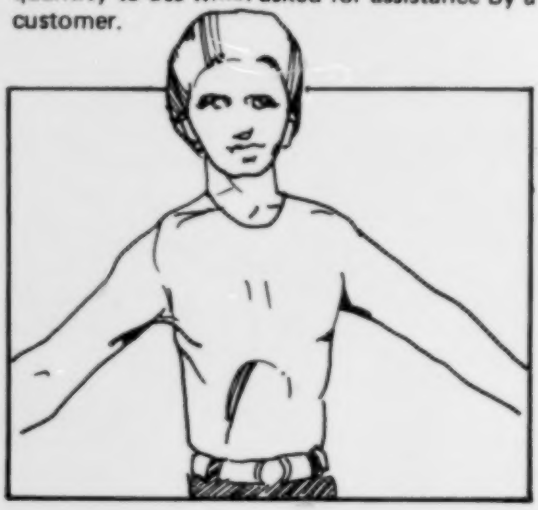
ALWAYS follow the steps in the exact order given.

Complete each Check Point before going on to the next Objective.

PROGRAMMED TEXT

Instructional Objective 1

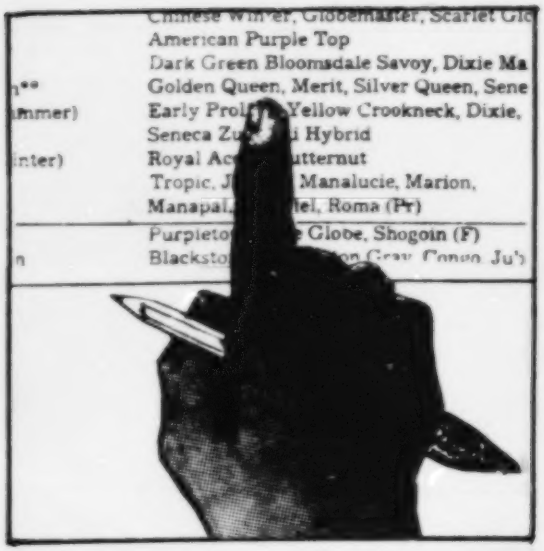
Using a copy of the circular "Home Gardens For Piedmont South Carolina," the student will cite a variety of sweet corn and quantity to use when asked for assistance by a customer.



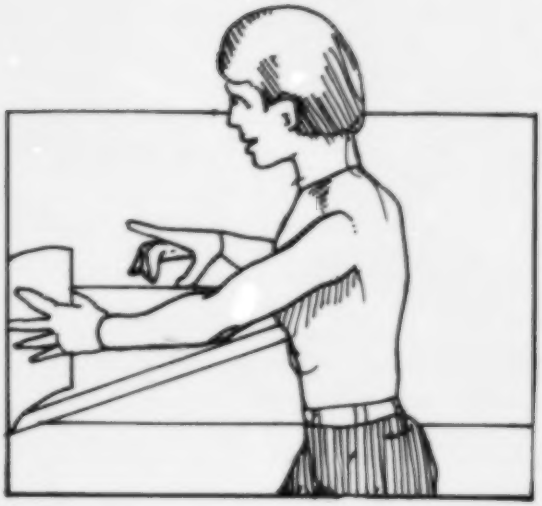
STEP 1 – Ask the customer if you can be of help.

STEP 2 – When the customer asks what variety of sweet corn should be used in the Piedmont area, turn the circular, "Home Gardens For Piedmont South Carolina," to the vegetable garden planting chart.

STEP 3 – Under the column labeled "Vegetables," find sweet corn.


American Purple Top
Dark Green Bloomsdale Savoy, Dixie Ma
Golden Queen, Merit, Silver Queen, Sene
Early Prol Yellow Crookneck, Dixie,
Seneca Zu i Hybrid
Royal Ac utternut
Tropic, J Manalucie, Marion,
Manapal, el, Roma (Pr)
Purpleto Globe, Shogoin (F)
Blackst

STEP 4 – Directly across from sweet corn, under the column labeled "Varieties," you will find the varieties recommended for the Piedmont area.



STEP 5 – Tell the customer that people in this area have had a lot of success with _____ and that it is the one you would recommend.

SOUTH CAROLINA

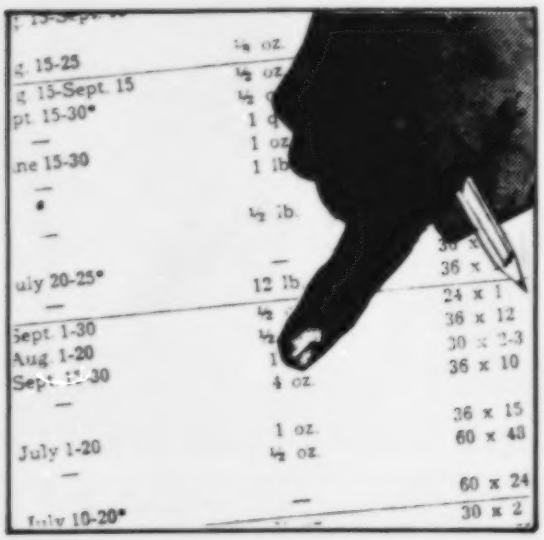
ancaster, Laurens, McCormick
unties

	SEED (100-ft. row)	MINIMUM SPACING (Inches)
-15	¾ lb.	36 x 2-3
-25	½ lb.	36 x 6-8
10	½ lb.	36 x 2-3
15	¾ lb.	36 x 4-6
15	½ lb.	36 x 6-8
30	½ oz.	30 x 2
-Aug. 15*	½ oz.	36 x 18
-Aug. 15	½ oz.	36 x 18
30*	½ oz.	36 x 12
-30	1 oz.	60 x 24
30	½ oz.	36 x 12
Aug. 30	½ oz.	36 x 8-12
15	¼ oz.	36 x 18

STEP 6 – When the customer asks you how much seed will be needed to plant two rows, each 100 feet (30.48 m) long, look again at the "Vegetable Garden Planting Chart."

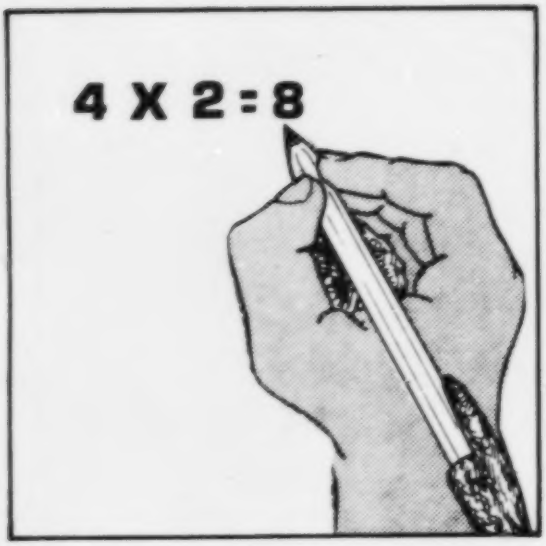
STEP 7 – Find the column on the far right of the chart that is labeled "Seed (100 ft. row)."

37



STEP 8 – With your finger, follow this column down to the amount of seed that is across from sweet corn.

STEP 9 – If you did it right, you will find that it takes 4 ounces (113.4 g) of seed to plant a 100-feet (30.48 m) row.



STEP 10 – The customer wants to plant two rows, so multiply 4 ounces by 2.

STEP 11 – If you multiplied right, you should have gotten an answer of 8 ounces (226.8 g). This is what you should tell the customer is needed to plant two 100-feet (30.48 m) rows of sweet corn.

Check Point

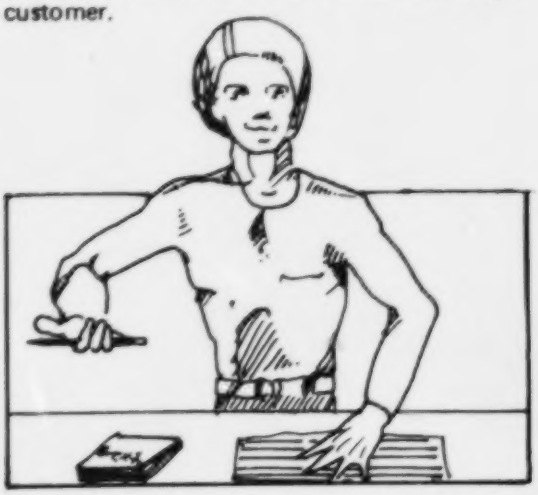
Were you polite to the customer?

Were you able to find the varieties of sweet corn and recommend one?

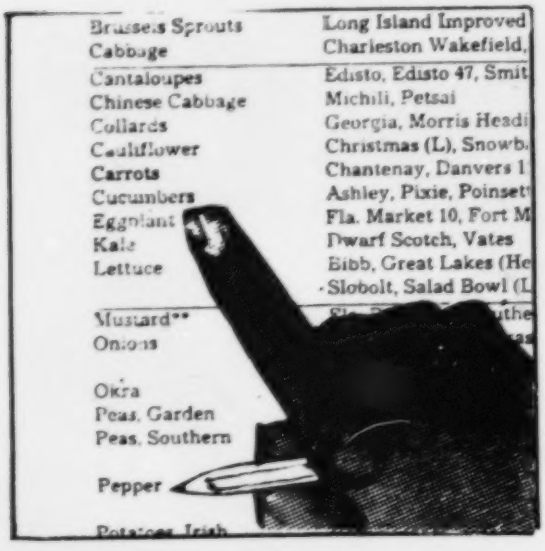
Did you tell the customer that 8 ounces (226.8 g) of sweet corn were needed to plant two 100-feet (30.48 m) rows?

Instructional Objective II

Using a copy of the circular, "Home Gardens for Piedmont South Carolina," the student will cite a variety of cucumbers and quantity to use when asked for assistance by a customer.



STEP 1 – Ask the customer if there is anything else he or she is going to plant.



STEP 2 – When the customer asks what variety of cucumbers should be used in the Piedmont area, go back again to the "Vegetable Garden Planting Chart."

STEP 3 – Under the column labeled "Vegetable," find cucumbers.

STEP 4 – Directly across from cucumbers, under the column labeled "Varieties," you will find the varieties recommended for the Piedmont area.

STEP 5 – Tell the customer that the most popular variety in this area has been _____ and that this is the variety you would recommend.

—PIEDMONT SOUTH CAROLINA

eenville, Greenwood, Lancaster, Laurens, McCormick rg, Union, and York counties

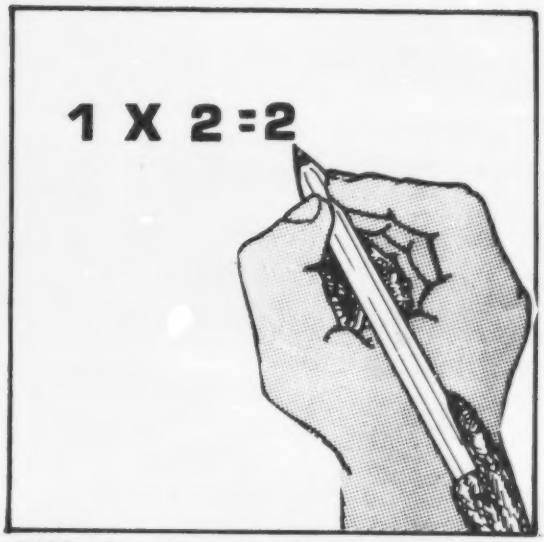
PLANTING DATES		SEED (100-ft. row)
ng	Fall	
-30	Aug. 1-15	¾ lb.
30	July 15-25	½ lb.
30	Aug. 1-10	½ lb.
15	July 1-15	¾ lb.
15	July 1-15	½ lb.
30	Aug. 1-30	½ oz.
15*	July 15-Aug. 15*	½ oz.
	July 15-Aug. 15	½ oz.
Feb. 15*	July 1-30*	½ oz.
-May 15	June 15-30	1 oz.
	July 1-30	½ oz.
	July 1-Aug. 30	½ oz.

STEP 6 – When the customer asks you how much seed will be needed to plant two rows, each 100 feet (30.48 m) long, look again at the "Vegetable Garden Planting Chart."

STEP 7 – Again find the column on the far right of the chart that is labeled "Seed (100-ft. row)."

STEP 8 – With your finger, follow this column down to the amount of seed that is across from cucumbers.

STEP 9 – If you did it right, you will find that it takes 1 ounce (28.35 g) of seed to plant a 100-feet (30.48 m) row.



STEP 10 – The customer wants to plant two rows, so multiply 1 ounce by 2.

STEP 11 – You should get an answer of 2 ounces. (56.7 g) This is what you should tell the customer is needed to plant two 100-feet (30.48 m) rows of cucumbers.

Check Point

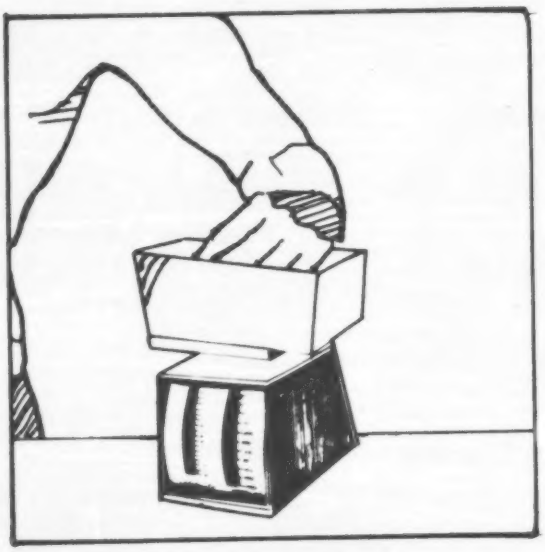
Were you able to find the varieties of cucumbers and recommend one?

Did you tell the customer that 2 ounces (56.7 g) of cucumbers were needed to plant two 100-feet (30.48 m) rows?

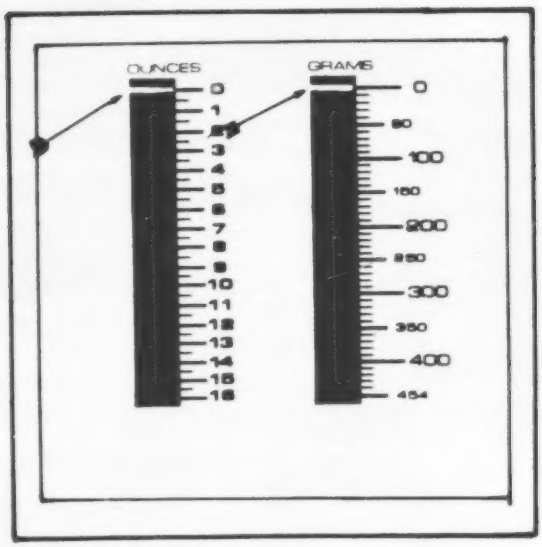
Instructional Objective

The student will weigh 8 ounces (226.8 g) of sweet corn and 2 ounces (56.7 g) of cucumber seed.

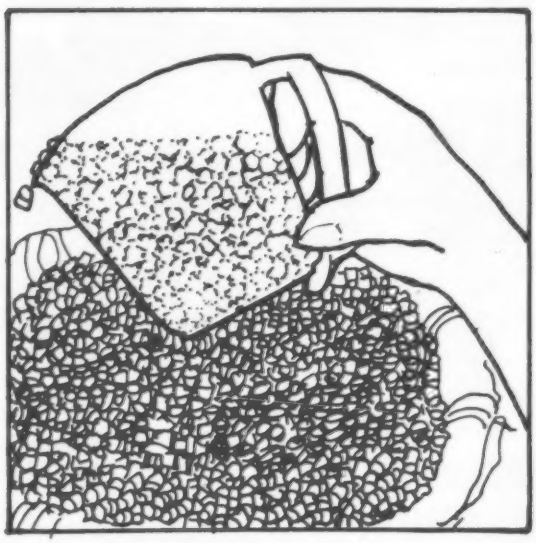
STEP 1 – Get the scale to weigh the seed.



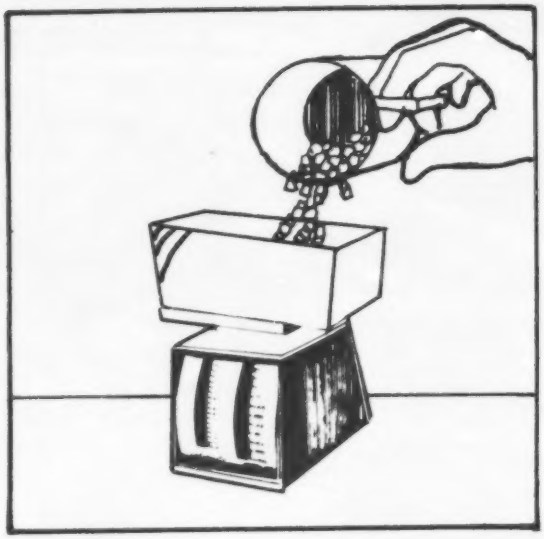
STEP 2 – Take the plastic tray and place it on top of the scale.



STEP 3 – Turn the knob that's in the back under the platform, until the silver indicator is lined up on zero.

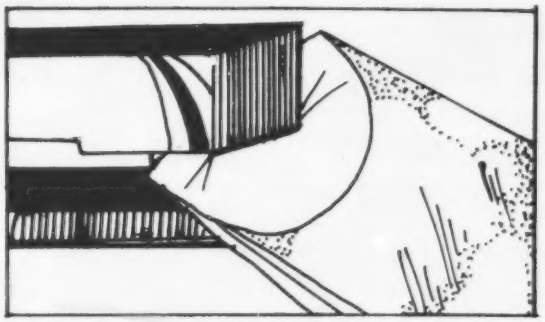


STEP 4 – Dip the plastic pitcher into the bag containing the sweet corn seed.

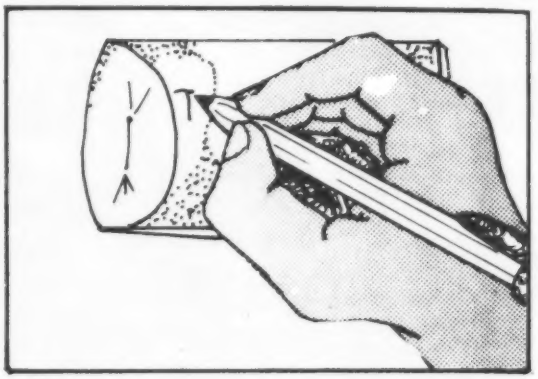


STEP 5 – Slowly pour the seed into the plastic tray by tapping the side of the pitcher with one finger. Do this until the scale reads 8 ounces (226.8 g).

STEP 6 – Take a small paper bag and pour the seed from the tray into it. Be careful not to spill any seed.



STEP 7 – Fold the top of the bag over and staple it.

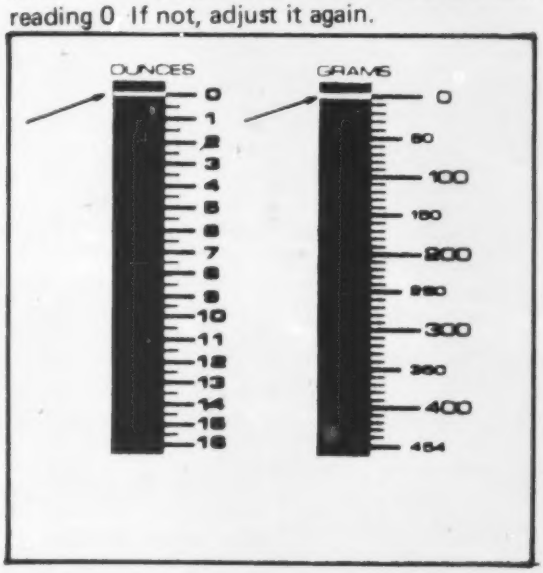


STEP 8 – On the outside of the bag, write the variety of sweet corn the customer has ordered and the quantity, which is 8 ounces (226.8 g).

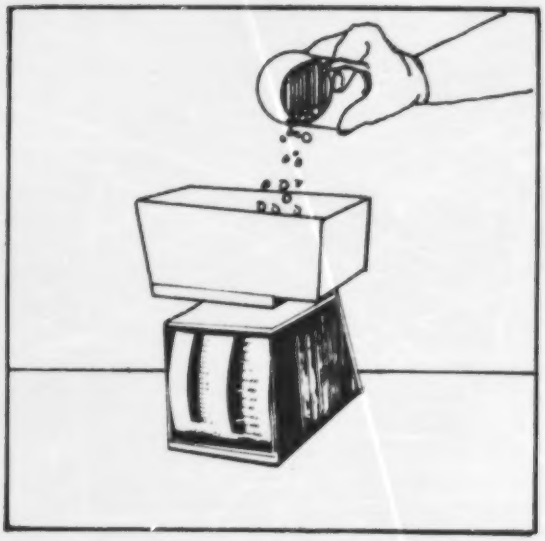
STEP 9 – Give the bag to the customer.

STEP 10 – Wipe out the tray with a dry paper towel and place it back on the scale.

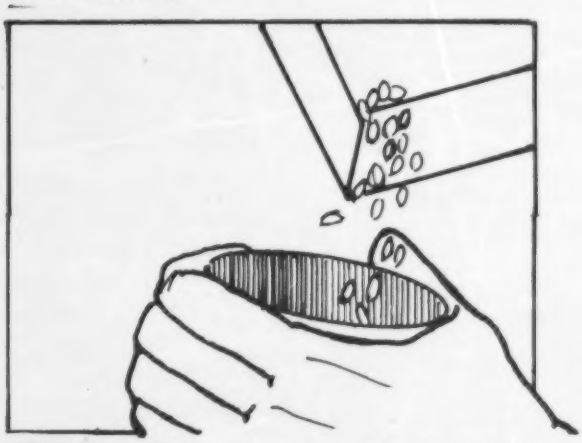
STEP 11 – Check to see that the scale is still reading 0 If not, adjust it again.



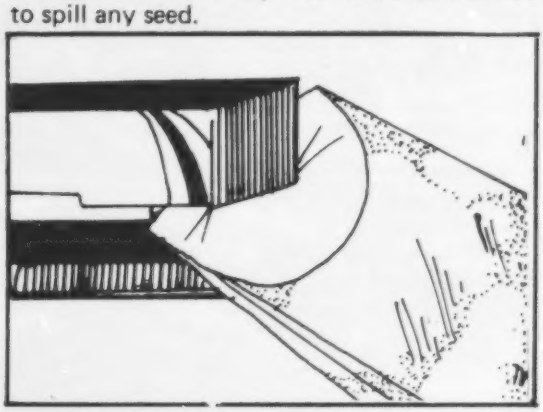
STEP 12 – Dip the plastic pitcher into the bag containing the cucumber seed.



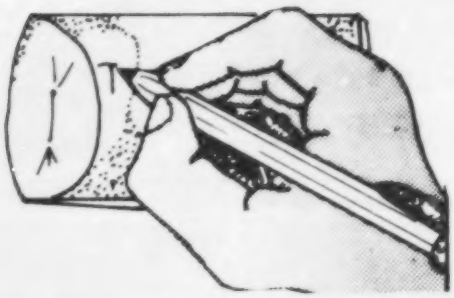
STEP 13 – Slowly pour the seed into the plastic tray by tapping the side of the pitcher with one finger. Do this until the scale reads 2 ounces (56.7 g).



STEP 14 – Take a small paper bag and pour the seed from the tray into it. Be careful not to spill any seed.

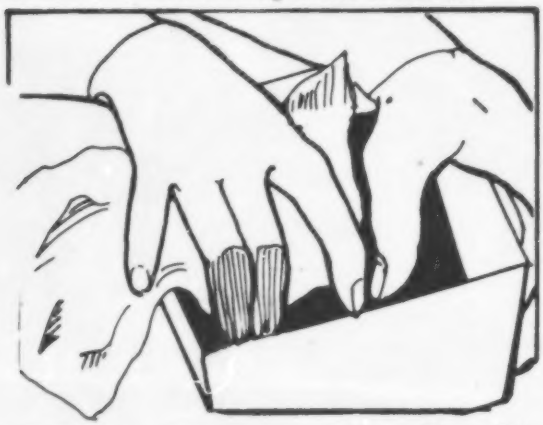


STEP 15 – Fold the top of the bag over and staple it.



STEP 16 – On the outside of the bag, write the variety of cucumbers the customer has ordered and the quantity, which is 2 ounces (56.7 g).

STEP 17 – Give the bag to the customer.



STEP 18 – Wipe out the tray with a dry paper towel and place it back on the scale.

Check Point

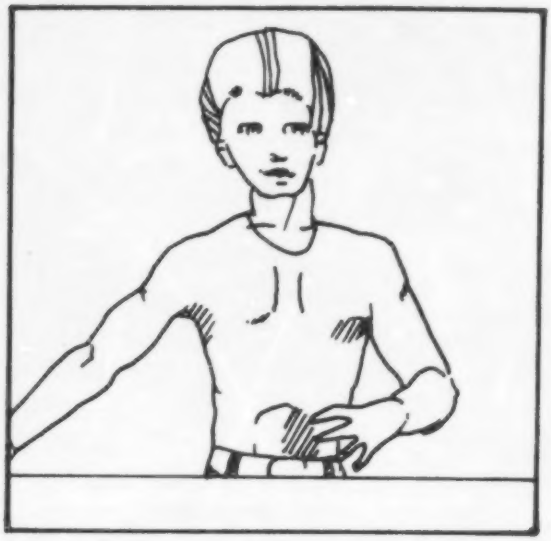
Was the scale reading 0 with the tray on it before you weighed the seed?

Did you weigh exactly 8 ounces (226.8 g) of sweet corn and 2 ounces (56.7 g) of cucumber seed?

Did you write the variety and quantity of seed on each bag?

Instructional Objective IV

The student will get a 50-pound (22.68 kg) bag of 5-10-10 fertilizer for the customer.



STEP 1 – Ask the customer if there is anything else he/she will need today.

STEP 2 – Get a 50-pound (22.68 kg) bag of 5-10-10 fertilizer for the customer.

STEP 3 – If this bag actually weighed 50 pounds (22.68 kg), you would pick it up by bending your knees in order not to strain your back.

STEP 4 – Give the bag of fertilizer to the customer.

Check Point

Was the bag of fertilizer you got labeled 5-10-10?

Did you pick up the bag by bending your knees?

Instructional Objective V

Using a sales slip, the student will total the customer's bill.

SALES SLIP

FARM & GARDEN CENTER
A STREET
ANYWHERE U.S.A.

DATE _____ 19__

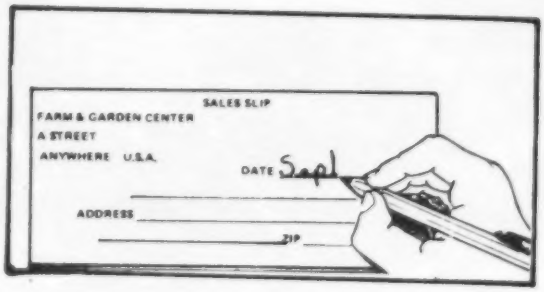
ADDRESS _____

ZIP _____

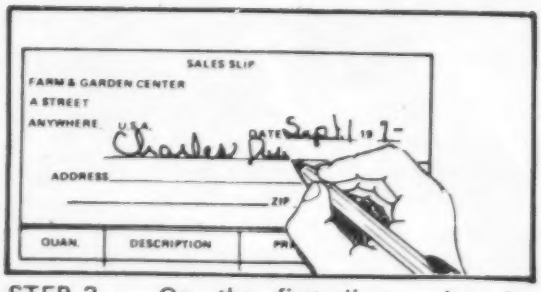
QUAN.	DESCRIPTION	PRICE	AMOUNT
		SUBTOTAL	
		TAX	
		TOTAL	

REC'D BY _____

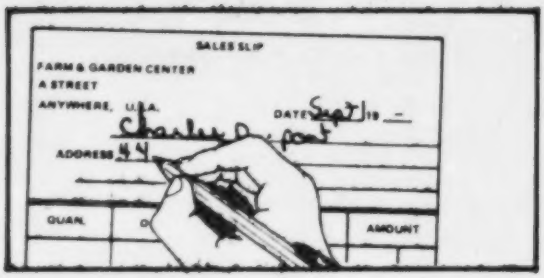
STEP 1 – Get a sales slip for the Farm and Garden Center.



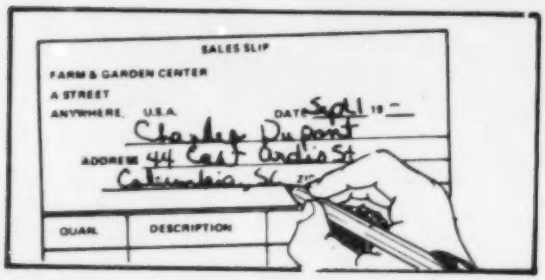
STEP 2 – On the line labeled date, fill in today's date.



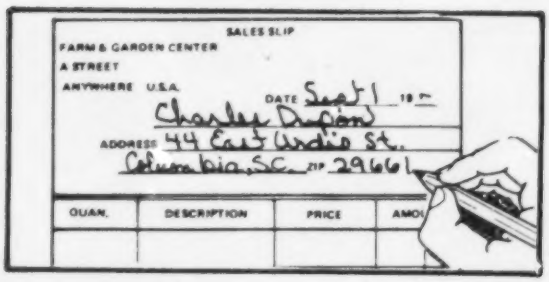
STEP 3 – On the first line, write the customer's name.



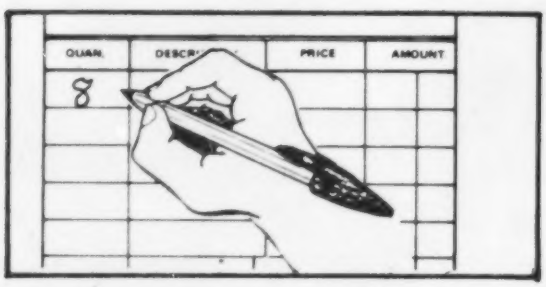
STEP 4 – On the line labeled address, write the customer's street address.



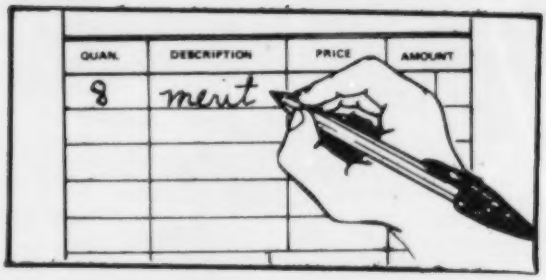
STEP 5 – On the line below this, write the customer's city and state.



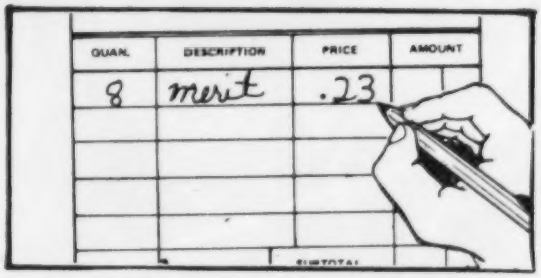
STEP 6 – After the zip, write the customer's zip code.



STEP 7 – You are now ready to start figuring the customer's bill. Under the column labeled quantity, write 8; because the customer bought this many ounces of sweet corn seed.

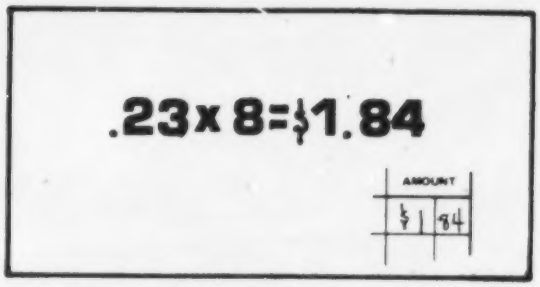


STEP 8 – Under description, write the variety of sweet corn seed the customer bought.

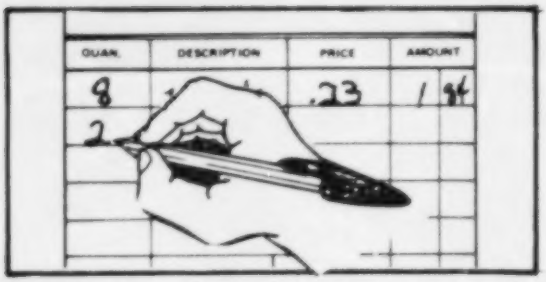


STEP 9 – Under price, write $.23 because this is the price per ounce for the sweet corn.

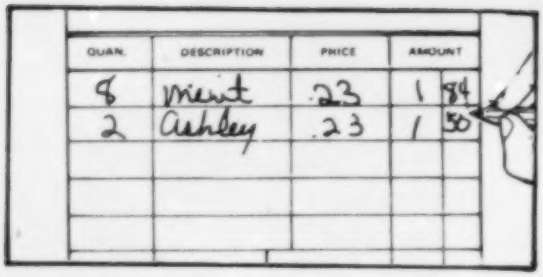
STEP 10 – To figure the amount, multiply $.23 by 8.



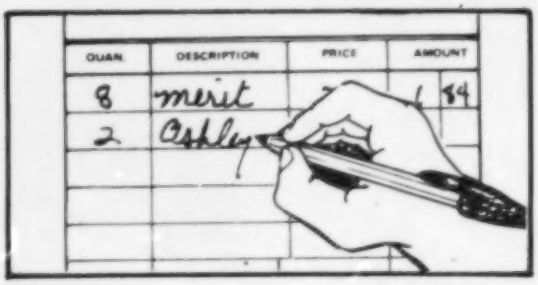
STEP 11 – You should have come up with an answer of $1.84. Write this in the amount column.



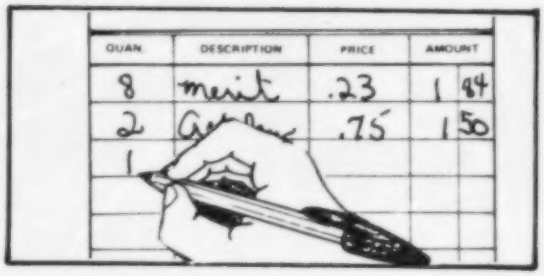
STEP 12 – Go to the next line under quantity and write 2; this is the amount of cucumber seed that the customer bought.



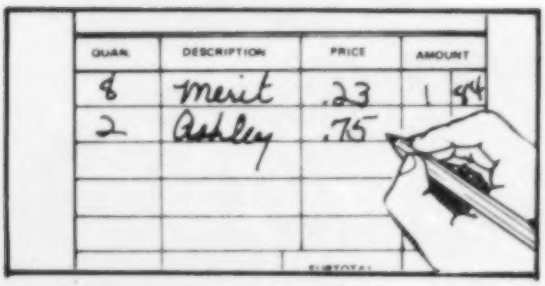
STEP 16 – You should have come up with an answer of $1.50. Write this in the amount column.



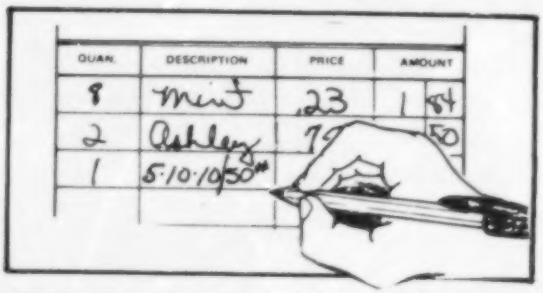
STEP 13 – Under description, write the variety of cucumber seed the customer bought.



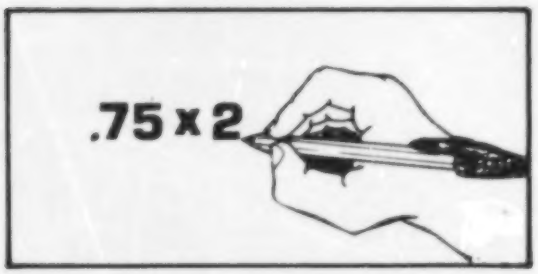
STEP 17 – Go to the next line under quantity and write 1. This is the number of bags of fertilizer the customer has bought.



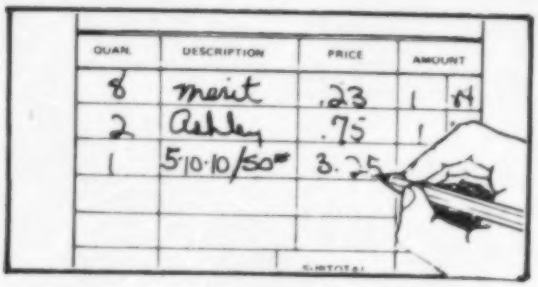
STEP 14 – Under price, write $.75; this is the price for one (1) ounce of cucumber seed.



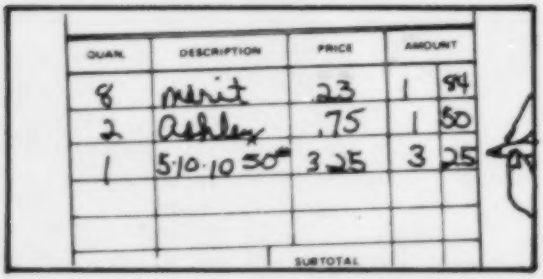
STEP 18 – Under description, write 5-10-10 fertilizer, 50 lbs (22.68 kg).



STEP 15 – To figure the amount, multiply $.75 by 2.



STEP 19 – Under price, write $3.25. This is the price for 1 bag of fertilizer.



STEP 20 – What will you put in the amount column?

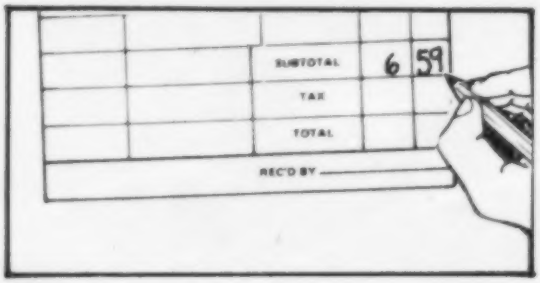
STEP 21 – Since the customer only bought (1 bag of fertilizer, you should write $3.25 in the amount column.

$$\begin{array}{r} 1.84 \\ 1.50 \\ +3.25 \\ \hline 6.59 \end{array}$$

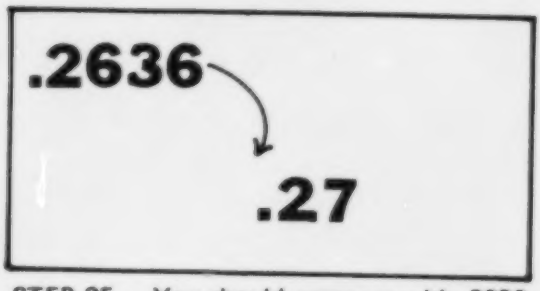
STEP 22 – You are now ready to find the subtotal. Add up the three figures in the amount column.

$$6.59 \times .04$$

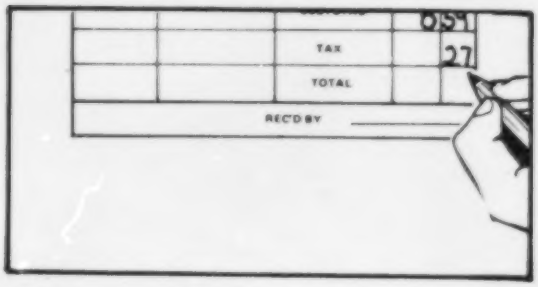
STEP 24 – You must now figure the tax. South Carolina has a sales tax of 4%. Multiply $6.59 by .04.



STEP 23 – If you added right, you should have gotten an answer of $6.59. Write this under the amount column next to subtotal.



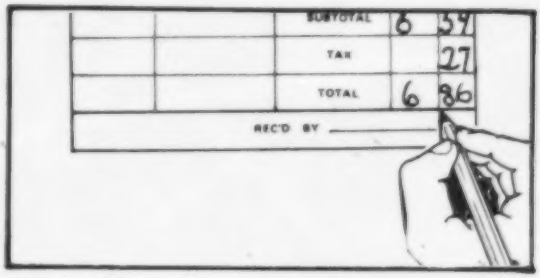
STEP 25 – You should come up with .2636. On sales tax, always round off to the next penny. This gives you an answer of $.27.



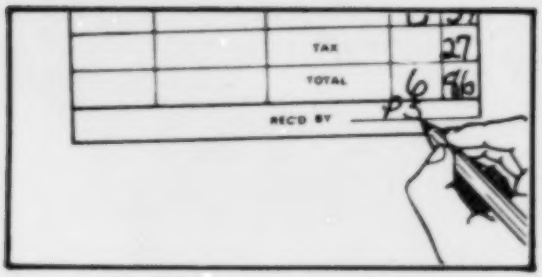
STEP 26 – Write $.27 under the amount column next to tax.

$$\begin{array}{r} 6.59 \\ +.27 \\ \hline \end{array}$$

STEP 27 – To get the total, add the subtotal ($6.59) and the tax ($.27).



STEP 28 – You should get an answer of $6.86. Write this next to total under the amount column.



STEP 29 – On the line next to received (rec'd) by, sign your initials.

Check Point

Did you properly fill in the information at the top of the sales slip?

Did you properly fill in the columns on the sales slip?

Did your amounts match those given in the steps?

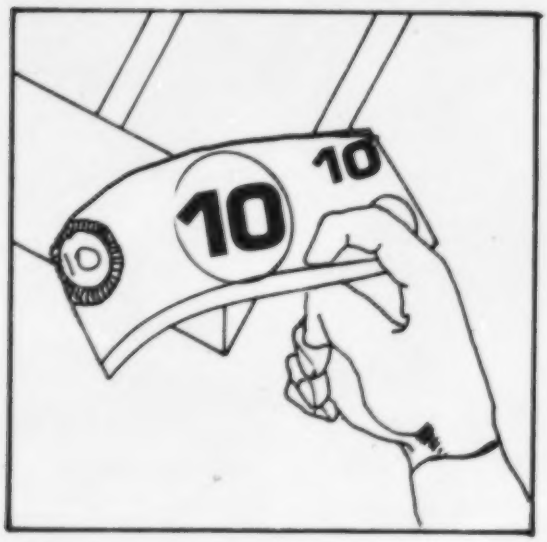
Were you able to figure the tax?

Did you come up with the correct total?

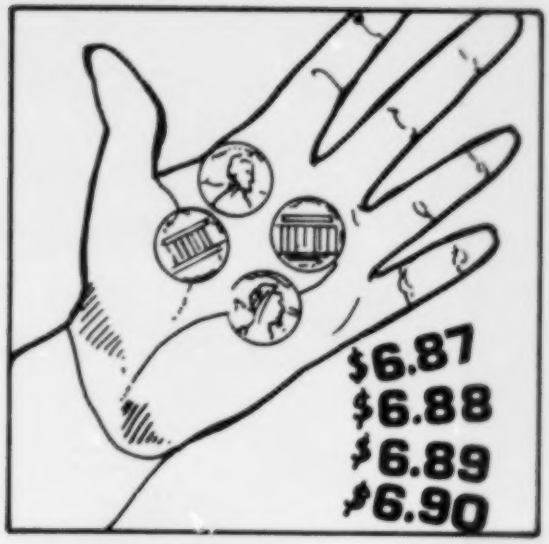
Instructional Objective VI

The student will make change for $10.00.

STEP 1 – Tell the customer that the bill comes to $6.86.



STEP 2 – Take the $10 bill from the customer and lay it next to the cash drawer.



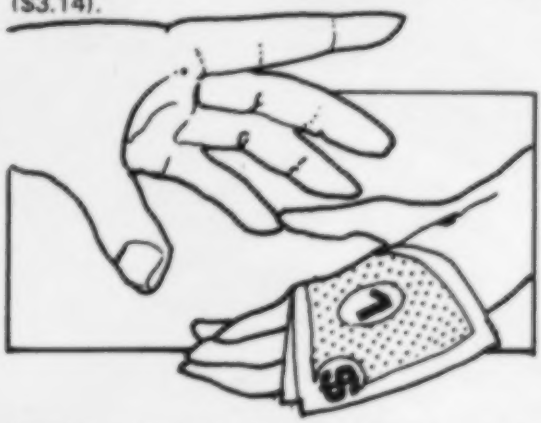
STEP 3 – The proper way for making change is by adding on until the total amount is correct.

STEP 4 – In order to give the correct change, you begin counting where the bill ends at $6.86.

STEP 5 – Take 4 pennies out of the cash drawer and count $6.87, $6.88, $6.89, $6.90.

STEP 6 – Now take a dime out and count $7.00.

STEP 7 – Finally, you take out 3 one-dollar bills and count: $8.00, $9.00, and $10.00, which gives you the correct amount of change ($3.14).



STEP 8 – Give this change to the customer in the same way you counted when taking it from the cash drawer.

STEP 9 – When the customer agrees that it is the right amount of change, place the $10 bill in the cash drawer.

STEP 10 – Thank the customer for buying from your store.

STEP 11 – When the customer has left, take your cash drawer and turn it in to the bookkeeper.

Check Point

Did you lay the $10 bill next to the cash drawer before counting the change?

Did you count the change by the instructions given in the steps?

Did you thank the customer?

Did you return the cash drawer to the bookkeeper?

INTRODUCTION

Agricultural Sales and Service activities deal with selling farm supplies, doing agricultural research, and providing farm services such as crop dusting, soil testing, and custom harvesting of crops.

In recent years, farms have become larger. Therefore, more jobs have opened in the area of supplying equipment and materials to farmers and in the area of doing jobs such as soil tests, keeping records, and providing credit for farmers. Even such jobs as artificial insemination, operating livestock markets, and keeping livestock breed records provide important services to farmers.

As more jobs have become available, the jobs have come to demand people with more knowledge. Today, one large tractor may cost $30,000 or more. Also, there are many more chemicals, crop varieties, and fertilizer formulas that the person selling to the farmer must understand.

This activity will show some of the things that happen in a Farm and Garden Center. The skills of weighing seed, giving advice on seed purchases, adding a bill, and making change will give you an idea of the skills involved in a career in Agricultural Sales and Service.

FLOW CHART

DIRECTIONS

Follow the directions in the order given.

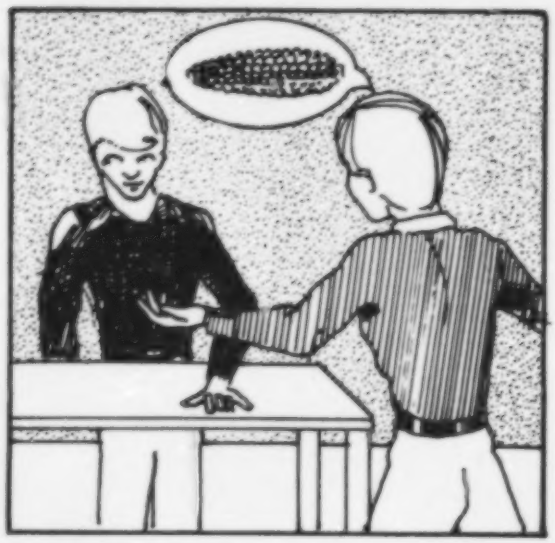
ALWAYS follow the steps in the exact order given.

Complete each Check Point before going on to the next Objective.

PROGRAMMED TEXT

Instructional Objective 1

The student will ask the sales clerk to recommend a variety of sweet corn and the amount needed for two rows, each 100 feet (30.48 m) long.



STEP 1 – After the sales clerk offers to help, ask the sales clerk what variety of sweet corn is recommended for the Piedmont area.

STEP 2 – After the sales clerk has recommended a variety of sweet corn, ask the sales clerk how much seed you will need to plant two rows, each 100 feet (30.48 m) long.

STEP 3 – When the sales clerk tells you how much seed is needed, either remember this amount or write it down on a piece of paper.

Check Point

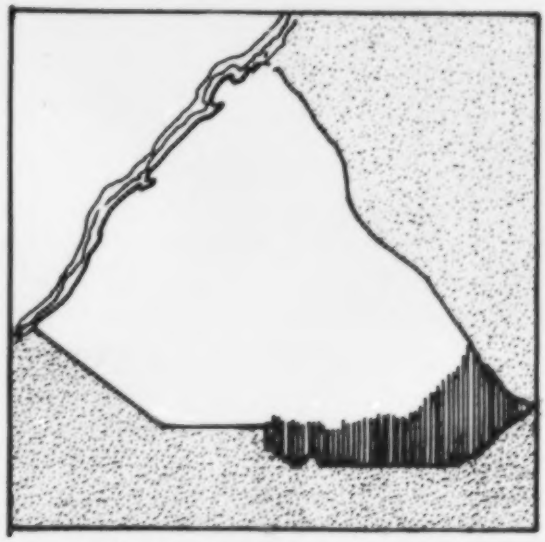
Did you find out from the sales clerk the variety of sweet corn recommended for the area?

Did you find out how much seed is needed to plant two 100-feet (30.48 m) rows?

Instructional Objective II

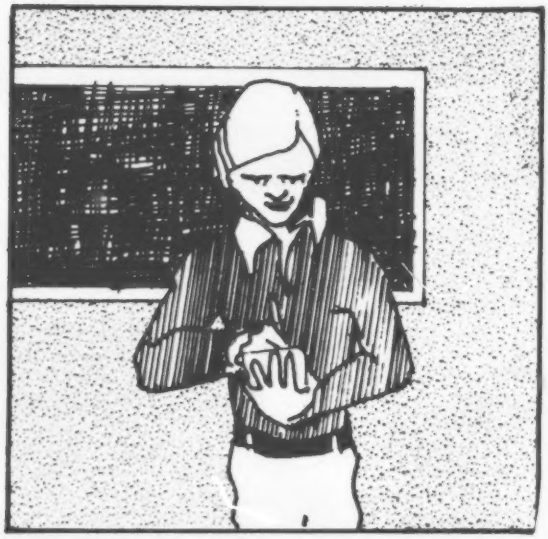
The student will ask the sales clerk to recommend a variety of cucumbers and the amount needed for two rows, each 100 feet (30.48 m) long.

STEP 1 – When the sales clerk asks if you are going to plant anything else, tell the sales clerk that you are going to plant cucumbers.



STEP 2 – Ask the sales clerk if there is a recommended variety of cucumbers for the Piedmont area.

STEP 3 – After the sales clerk has recommended a variety of cucumbers, ask the sales clerk how much seed you will need to plant two rows, each 100 feet (30.48 m) long.



STEP 4 – When the sales clerk tells you how much seed is needed, either remember this amount or write it down on a piece of paper.

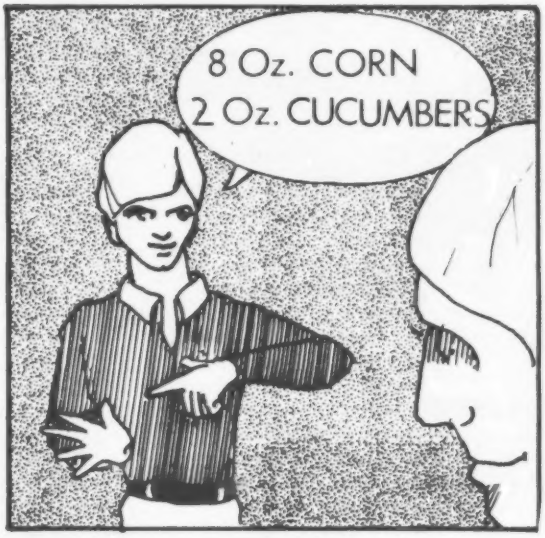
Check Point

Did you find out from the sales clerk the variety of cucumbers recommended for this area?

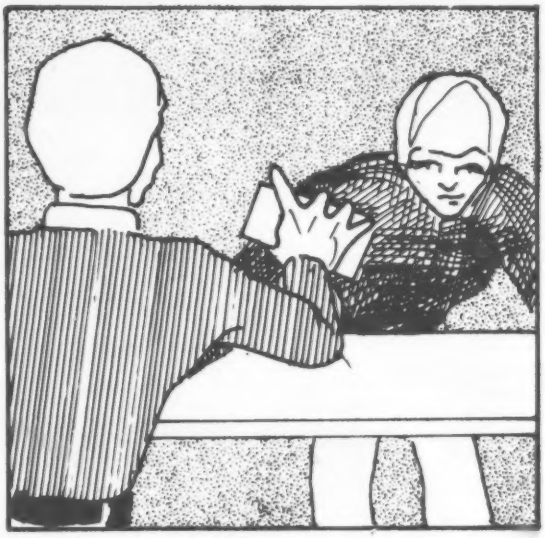
Did you find out how much seed is needed to plant two 100-feet (30.48 m) rows?

Instructional Objective III

The student will order 8 ounces (226.8 g) of sweet corn and 2 ounces (56.7 g) of cucumber seed.



STEP 1 – Tell the sales clerk that you would like 8 ounces (226.8 g) of sweet corn and 2 ounces (56.7 g) of cucumber seed.



STEP 2 – Take the bag of sweet corn from the sales clerk.

STEP 3 – Take the bag of cucumber seed from the sales clerk.

Check Point

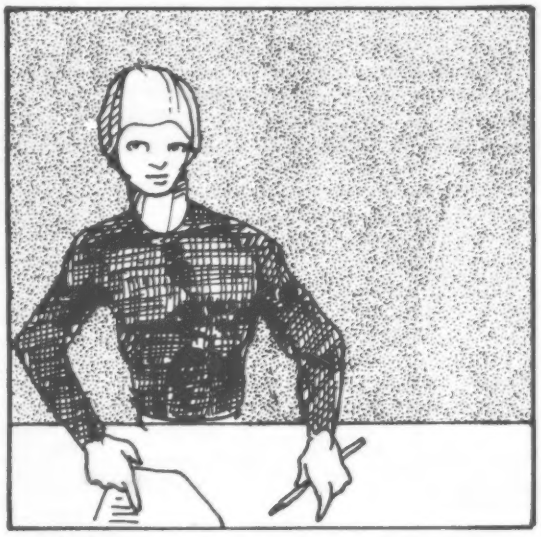
Did you get 8 ounces (226.8 g) of sweet corn seed from the clerk?

Did you get 2 ounces (56.7 g) of cucumber seed from the clerk?

Instructional Objective IV

The student will order 50 pounds (22.68 kg) of 5-10-10 fertilizer.

STEP 1 – Tell the clerk that you would also like a 50-pound (22.68 kg) bag of 5-10-10 fertilizer.



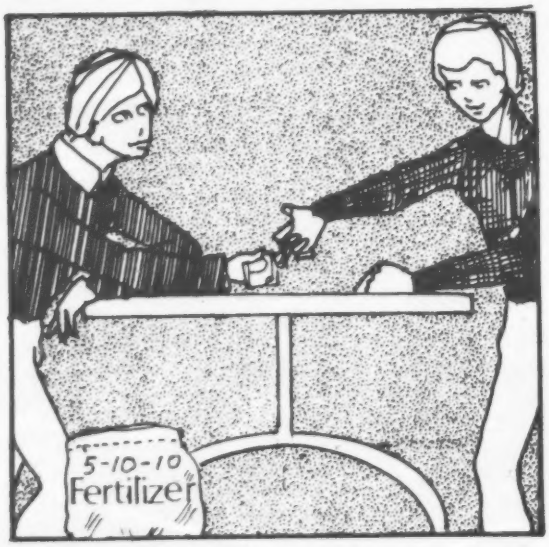
STEP 2 – Thank the clerk for the bag of fertilizer and ask the clerk to please figure your bill.

Check Point

Did you check to make sure the clerk gave you a bag of 5-10-10 fertilizer?

Instructional Objective V

The student will pay the sales clerk, using a $10 bill,and receive change.



STEP 1 – When the sales clerk tells you the amount of the bill, give the clerk your $10 bill.

STEP 2 – When the clerk gives you your change, count it to make sure you are receiving the right amount.

STEP 3 – When you receive your change, take what you bought to the area your instructor has set up and turn in your goods and money.

Check Point

Did you check your change to make sure you received the right amount?

56

FERTILIZER COMPANY REPRESENTATIVE

INTRODUCTION

Agricultural Sales and Service activities deal with selling farm supplies, doing agricultural research, and providing farm services such as crop dusting, soil testing, and custom harvesting of crops.

In recent years, farms have become much larger. Therefore, more jobs have opened in the area of supplying equipment and materials to farmers and in the area of doing jobs such as soil tests, keeping records, and providing credit for farmers. Even such jobs as artificial insemination, operating livestock markets, and keeping livestock breed records provide important services to farmers.

As more jobs become available, the jobs have come to demand people with more knowledge. Today, one large tractor may cost $30,000 or more. Also, there are many more chemicals, crop varieties, and fertilizer formulas that the person selling to the farmer must understand.

This activity will show some of the things that happen in a Farm and Garden Center. The skills of weighing seed, giving advice on seed purchases, adding a bill, and making changes will give you an idea of the skills involved in a career in Agricultural Sales and Service.

FLOW CHART

DIRECTIONS

Follow the directions in the order given.

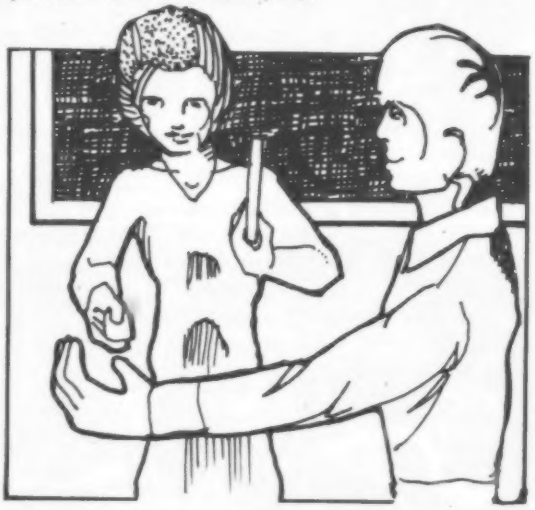
ALWAYS follow the steps in the exact order given.

Complete each Check Point before going on to the next Instructional Objective.

PROGRAMMED TEXT

Instructional Objective 1

The student will present the fertilizer product to a new customer.

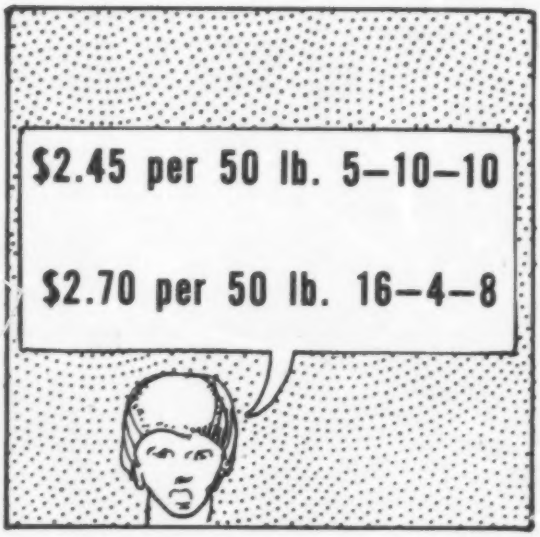


STEP 1 – Read all the instructions and become familiar with what you must do before going to see the manager.

STEP 2 – After reading all the programmed material, introduce yourself to the manager. Example: "I am_____and I sell fertilizer for the Grow-A-Lot Fertilizer Company. I would like to talk with you about our products."

"The Grow-A-Lot Company offers a complete line of fertilizer products. The company desires to expand sales of the 5-10-10 and 16-4-8 formulas. For new customers, the company offers a promotional deal where the television and radio commercials for Grow-A-Lot fertilizer will include your name as the local dealer for our product. This plug for your company will not cost your company any money and will continue without charge.
The Grow-A-Lot Company promises delivery to your store within two days of receipt of your order. Our company offers a 30-day open account which allows you to delay payment for fertilizer in stock until 30 days after it is received in your store."

STEP 3 – When the manager agrees to hear about your company, present the following information:



STEP 4 – When the manager asks you the price, tell the manager that the Grow-A-Lot Company will sell the 5-10-10 for $2.45 per 50-pound (22.68 kg) bag and the 16-4-8 for $2.70 per 50-pound (22.68 kg) bag.

STEP 5 – Ask the manager "Do you understand our product and are you interested in being one of our dealers?"

STEP 6 – Did you give the manager all the information about the Grow-A-Lot Fertilizer Company?

Check Point

Did you introduce yourself properly to the manager?

Were you complete when describing your product?

Did you state the correct prices?

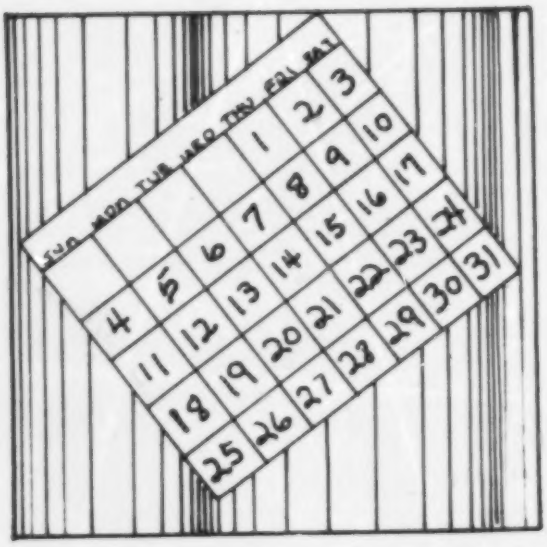
Instructional Objective II

The student will take an order from the manager and fill out a sales invoice.

STEP 1 – If the manager agrees to try your product, take the order.

STEP 2 – Using a Sales Invoice, complete the items as shown in the illustration:

STEP 3 – Thank the manager for dealing with your company.



STEP 4 – Tell the manager you will return in one month.

Check Point

Did you fill out the Sales Invoice properly?

Did you thank the manager for the business?

210.382-014 BOOKKEEPER (clerical) I full-charge bookkeeper; general bookkeeper. Keeps complete set of records of financial transactions of establishment: Verifies and enters details of transactions as they occur or in chronological order in account and cash journals from items, such as sales slips, invoices, check stubs, inventory records, and requisitions. Summarizes details on separate ledgers, using adding or calculating machine, and transfers data to general ledger. Balances books and compiles reports to show statistics, such as cash receipts and expenditures, accounts payable and receivable, profit and loss, and other items pertinent to operation of business. Calculates employee wages from plant records or timecards and prepares checks or withdraws cash from bank for payment of wages. May prepare withholding, Social Security, and other tax reports. May compute, type, and mail monthly statements to customers. May complete books to or through trial balance. May operate bookkeeping machines [BOOKKEEPING-MACHINE OPERATOR (clerical) I].

290.471-014 SALES CLERK (ret. tr.) Obtains or receives merchandise, totals bill, receives payment, and makes change for customers in such retail stores as tobacco shop, drug store, candy store, or liquor store: Stocks shelves, counters, or tables with merchandise. Sets up advertising displays or arranges merchandise on counters or tables to promote sales. Stamps, marks, or tags price on merchandise. Obtains merchandise requested by customer or receives merchandise selected by customer. Totals price and tax on merchandise selected by customer, using paper and pencil, cash register, or adding machine, to determine bill; receives payment, and makes change. Occassionally calculates sales discount in determining sales slip. Wraps or bags merchandise for customers. Cleans shelves, counters, or tables as necessary. May keep record of sales, prepare inventory of stock, or order merchandise. May be designated according to product sold or type of store.

272.357-014 SALES REPRESENTATIVE, FARM AND GARDEN EQUIPMENT AND SUPPLIES (whole. tr.) Sells farm and garden machinery, equipment, and supplies, such as tractors, feed, fertilizer, seed insecticide, and farm and garden implements, performing duties as described under SALES REPRESENTATIVE (ret. tr.; whole. tr.). May sell spare parts and service contracts for machinery and equipment.

185.167-046 MANAGER, RETAIL STORE (ret. tr.) Manages retail store engaged in selling specific line of merchandise, as groceries, meat, liquor, apparel, jewelry, or furniture; related lines of merchandise, as radios, televisions, and household appliances; or general line of merchandise, performing following duties personally or supervising employees performing duties: Plans and prepares work schedules and assigns employees to specific duties. Formulates pricing policies on merchandise according to requirements for profitability of store operations. Coordinates sales promotion activities and prepares, or directs workers preparing merchandise displays and advertising copy. Supervises employees engaged in, or performs, sales work, taking of inventories, reconciling cash with sales receipts, keeping operating records, or preparing daily record of transactions for ACCOUNTANT (profess. & kin.). Orders merchandise or prepares requisitions to replenish merchandise on hand. Insures compliance of employees with established security, sales, and record keeping procedures and practices. Workers managing retail stores are classified according to specific line of merchandise sold, as women's apparel or furniture; related lines of merchandise, as camera and photographic supplies, or gifts, novelties, and souvenirs; type of business, as mail order establishment or auto supply house; or general line of merchandise carried as sporting goods, drugs and sundries, or variety store.